

November 11, 2003

Chair Schmidt and Members of the County Board
Lake County, Illinois

Attached please find the approved 2004 budget totaling \$378 million, an increase of 5% from the original 2003 budget. While the state of the economy presented some difficult challenges, we are pleased to present a balanced budget that:

- Maintains first-class services to county residents
- Preserves essential county programs
- Funds current county initiatives
- Provides a competitive wage increase for employees
- Continues a strong health care program for employees, at a relatively modest cost to participants, in the face of rapidly escalating health care costs
- Does not eliminate jobs or programs
- Does not impose a hiring freeze

Although balanced, the approved 2004 budget is presented in a larger context of increasing expenditures and slowing revenues. These dual challenges are not expected to disappear overnight. This budget, therefore, reflects a first step in an on-going budget process. The following months will be marked by a continued review of both what services the County delivers and how these services are delivered. These management reviews are intended to generate additional savings. In addition, we will continue to give the Board early warning of any potential budget issues and recommended courses of action while problems can still be addressed.

The employees of Lake County provide the vital government services that the public expects and depends upon, and a well-trained, professional workforce is the key to good customer service. As you are aware, salaries, pension contributions, and health insurance represent half of the County's total budget. These costs increase in 2004, with medical insurance accounting for the largest area of increase in the approved 2004 budget.

In 2003 the County became self funded for health insurance. While this move has slowed the rate of increases in health care costs, it is still estimated that the total cost of health, life and dental insurance will increase by 24% in 2004. In addition, as a result of the lower investment returns earned by the Illinois Municipal Retirement Fund (IMRF) the required County pension contribution rate will increase by 2%. These projected cost increases are in addition to the wage increases contained in the budget.

At the same time these costs have risen significantly, many important County revenue sources remain flat, or in some instances actually decline. Sales and income tax receipts are projected to remain at the 2003 revised budget levels, down from the original 2003 estimates. Personal

Property Replacement Tax (PPRT), a tax paid by businesses in Illinois, is estimated to be 40% less than the original estimated 2003 budget. Grants from the State of Illinois also remain flat, and in some instances have actually been reduced. Interest income is predicted to increase slightly in 2004 but is still well below the amounts realized in prior years. While property tax revenue is expected to keep pace with the cost of inflation, this revenue source represents just a third of the County budget. In addition, property tax growth is subject to the tax cap legislation.

To address the challenges presented above, the 2004 budget reflects several key changes from previous years. In addition to the status quo budget required under the budget policies approved by the County Board, departments were asked to identify additional cuts within their operating budgets while still maintaining service to the public. As a result, in many cases the 2004 budget reflects reductions in travel, less overtime, fewer capital purchases, including vehicles, and reduced use of consultants.

A number of steps have been taken that have allowed the creation of a balanced budget without the drastic measures taken by many local governments such as layoffs, suspension of hiring and the elimination of wage increases. To this end, this budget reflects the suspension of the annual contribution to the Corporate Capital Improvement Program (CCIP) of \$1.3 million, excluding the Affordable Housing initiative. Despite the lack of new funding, the CCIP program will continue through other funding sources. To help hold down costs, the 2004 budget also proposes that as vacancies occur in 2004, a review process take place before positions are filled. By holding non-critical vacancies open for a reasonable period of time, essential savings will be generated. Finally, the approved 2004 budget contains no new initiatives or programs with the exception of those that are either expense neutral or mandated by legislation.

While the County avoids drastic measures in balancing the 2004 budget, it is still necessary to make changes in the County's benefit program to help offset a portion of the increased cost. To this end, the 2004 budget includes increases to the employee portion of health care, including contributions for single coverage. In addition, health plan changes include slightly increased deductibles. These changes, however, have allowed the County, even in the challenging economic times, to provide a fair and reasonable wage increase to employees. The budget includes a budgeted amount of 3.25% for salary increases for non-bargaining unit employees. Salary increases for individuals will be based upon performance evaluations within their department. Both the proposed wage package and the health care contributions are in line with other local employers, both private and public, and represent a reasonable balance between providing for County employees and maintaining the fiscal health of Lake County.

While important steps have been taken to address increased costs, this budget allows the continuation of the important initiatives and programs including the implementation of the Board Strategic Plan, on-going capital improvements such as new branch courts and a new work release tower, and the Intelligent Transportation System. These and other projects are detailed in the following pages.

The approved budget is presented by fund type and related functional department. For each department, included is: a budget overview sheet with an overall summary of the expense and revenue budget amounts; an employee count history and personnel summary information; support costs for the department; a statement of purpose and significant changes for the year.

It is important that the County Board have confidence that the details that underlie the budget are based on sound analysis and consistent policy. To that end, the County Board adopts budget policies each year that serve as the basis for the preparation of the budget. The budget policies have guided the staff in the preparation of the budget document. The policies are included in the introduction section of the budget document.

This budget as approved reflects a fair and reasonable balancing act of many competing demands. We look forward to working with you to implement the 2004 budget.

BUDGET HIGHLIGHTS

The 2004 Budget provides funding to continue the programs and projects that serve the needs of Lake County residents. While it is true that during these tight economic times we are not expanding programs, we have maintained service levels. We are also continuing to address a number of management initiatives begun during 2003 that will provide for more efficient and effective services in the future. A few of the key initiatives are as follows:

- 1. Implementation of the Board Strategic Plan**

The implementation teams are beginning to meet and incorporate the Board initiatives into the business plans of the departments. During the next year, the teams will refine strategies, develop tasks and work with Board committees to implement action items that will successfully address the Board's goals.

- 2. Integrated Financial Management System (BOSS)**

The new integrated financial system begun earlier this year is proceeding on schedule. Phase 1 will be operational by December 1, 2003 and the overall project will be completed next summer. This effort involves every county department and well over 200 system users. Once complete, this will fully automate financial, purchasing, human resource, and budgeting functions. Currently separate systems, BOSS will incorporate "best practices" into our business operations and reduce manual processes, paper records, and duplicate data entry.

- 3. Sheriff's Office Staffing Analysis**

Staffing in various divisions of the Sheriff's office has been an on-going issue for some time. We are currently analyzing, with the assistance of a consultant, the staffing patterns, use of personnel, number of posts, and workload within each area. Once the analysis is complete we will need to work on the recommendations. Although some funding is allocated in the 2004 budget for this, it is anticipated that a significant amount of time will be spent developing an

implementation plan that will make the best use of existing resources. It is anticipated that there will be recommendations for additional staff in some areas. It is also expected that better use of technology and other management techniques will lower the overall need.

4. Lake County Permit System

As you are aware, for the past several months we have reviewed the county permitting functions in Planning, Building and Development, the Division of Transportation, Public Works, Stormwater Management, and the Health Department. Our permit consultant, Zucker Systems, conducted community focus groups, surveyed internal and external customers and reviewed our regulations. The Zucker report is not expected to significantly impact the budget, but it is expected that the recommendations will effectively change the way we currently do business in Lake County for permits. This will require significant staff time, training, and planning to implement the results.

5. Capital Improvement Projects

The most significant capital project is the work release and jail expansion project. The County is spending \$1.6 million and the Public Building Commission is spending \$11 million to expand the jail capacity from 597 general population beds to approximately 860 general population beds and to increase the work release capacity from 110 beds to 275 beds. Other projects under construction, design, or in the active planning stage include the South Branch Court and the North Branch Court funded at over \$6 million and the Health Department Clinics in North Chicago, Highland Park, and Round Lake that are funded at \$5.6 million. Public Works has begun a significant expansion and upgrade to the Vernon Hills Wastewater Treatment Plant and the Division of Transportation has several major highway projects that are underway including Butterfield Road, Rollins Road, and Washington Street. Capital projects that are currently under discussion include expanding the Public Defender and Probation offices and developing a central permitting facility.

6. Referendum on Transportation Sales Tax

A significant public information campaign and planning effort to allow the voters of Lake County to decide if they want to dedicate additional funds to county roads will occur during the next year. This effort will require significant staff and Board time. It is critical that information is presented to our voters so they know exactly what they can expect for the \$15 million that will be generated annually from a ¼ cent sales tax.

7. Intelligent Transportation System

Although funded primarily by federal funds this project is a multi-jurisdictional effort to improve signalization and optimize the usage of our current road network. The County will partner with the State and local municipalities to implement this project.

8. New Voter Registration System

As recently outlined by the County Clerk, Lake County will implement a new voter registration system for 2004. The new system will facilitate Lake County's compliance with the Help American Vote Act and will significantly improve current manual processes, saving staff time and overtime dollars in the County Clerk's Office.

9. Framework Plan

The Framework Plan is in the final stages of development as staff is conducting one-on-one meetings with municipalities to discuss land use issues. The Plan will be finalized in early 2004. It offers the County an opportunity to plan for growth and address jurisdiction boundary and infrastructure issues in a coordinated manner.

10. Employee/Management Forums

To improve communication with our employees, we will continue efforts to hold manager and employee forums to discuss significant issues, allow for question and answer times, and to ask for ways we can improve our business. This includes giving employees the opportunity to provide feedback anonymously.

11. Integrated Criminal Justice Information System

The County continues moving toward the integration of the computer networks of each of the County's criminal justice departments with the State of Illinois and the local law enforcement agencies in Lake County. These efforts will improve information flow and public safety while reducing duplicative data entry. This project will continue to move forward in FY04 and it will likely be a high priority for federal assistance in the upcoming legislative program.

12. Legislative Agenda

Many of the items above are a direct result of an aggressive Legislative Agenda. We will continue to use this process to advance departmental and Board priorities for legislative changes and for funding key initiatives.

SIGNIFICANT CHANGES IN THE 2004 BUDGET

Capital Program

The 2004 budget combined the operating and capital budgets into a single schedule and document. This change provides better coordination between the operating and capital budgets. As a reflection of the challenges faced in the 2004 budget, the annual operating CCIP funding of \$1.8 million was reduced to \$500,000. This \$500,000 was moved from the CCIP to the Community Agency Support, division of the General Operating Expense budget. It will continue the current commitments to the Affordable Housing Initiative, but does not allow for funding for other capital projects. Despite the lack of new money, the total approved 2004 capital program for new projects totals \$1,827,000 with funding coming from 2002 sweep funds, unspent and reassigned 2003 funds and land sale revenue. In addition, another \$1,125,000 of existing budget was approved for new projects to begin in 2003. Highlights of the 2004 proposed CCIP program include a facility assessment study that will provide critical data on the condition of County facilities and allow for better planning of long term capital needs. Other highlights include funding for the North Branch Court, continued funding for the SMC voluntary flood plain buy-out program and continued funding of the Integrated Justice project.

Employee Health Benefit

The cost of health insurance for County employees is expected to increase by 24% in 2004, from \$18.2 million to \$22.5 million. Both the County and individual employees contribute to health care costs, with the County covering the majority of these costs. Included within the 2004 recommended/approved budget are increases in employee premiums to cover a portion of the projected increase. Employees have a choice between two plans, HMO or PPO. The cost for the PPO program is more than the HMO program, and as a result both the premiums and the premium increases are lower for the HMO program. Employee monthly contributions for HMO coverage will range between \$11 and \$60. Employee monthly contributions for PPO coverage will range between \$24 and \$99. Included in the 2004 budget are contributions from employees enrolled in single coverage.

ERP/Oracle/BOSS

The new financial system known as "BOSS" will "go-live" December 1, 2003. As part of the BOSS project, a new chart of accounts has been created. This means that the budget as approved, created using the current chart of accounts, will be expended into the new account structure. While the expenditures by department will be within the amounts approved by the Board, the details will be different from previous years. In all cases, this will provide greater

detail than previously available. As 2004 will be the first year the County will use the new structure, expenditure detail will not necessarily compare to budgeted amounts and it is anticipated that there will be a large number of budget transfers required to align the approved budget with the new chart of accounts.

On-Going Budget Process

Many of the challenges faced in the 2004 budget can be expected to continue into 2005. For example, it is expected that double-digit health care increases will continue for the next several years. Pension rates will continue to increase, and economic sensitive revenues have yet to reflect a recovery. Therefore, the 2004 budget represents only a first step in an on-going budget process. The Office of Management and Budget will work with departments to identify operational efficiencies that will provide budgetary relief without a reduction in services, as well as reviewing what services the County currently provides. In addition to reviewing expenditures, a fee study is currently underway to ensure that, where appropriate, fees charged cover the cost of services.

Vacancies/Temporary Services

One of the cost cutting measures contained in the 2004 budget is \$750,000 of anticipated savings from unfilled vacancies. As vacancies occur throughout the year, a review will occur to determine how quickly each position needs to be filled without compromising critical services. When possible, positions will not be filled for a period of time to generate savings. These projected savings are distributed throughout all departments at a projected rate of $\frac{3}{4}$ of 1 percent of salary with the exception of health or safety positions that are not expected to be held vacant. In order to ensure that savings are not offset by increased use of temporary services, the budget for this line item will be centralized under Human Resources.

Grants Match

As has been discussed many times throughout the past year, many grants received from the state have been frozen at a base level despite increased costs of programs. This has resulted in an ever growing “overmatch” cost of grants, particularly in the State’s Attorney's Office. In previous years when the budget has not been as tight, it was not necessary to budget for these costs – savings in the budget were sufficient to cover this gap without additional budget appropriation. This year, however, the budget contains these additional costs. Attached for review in the proposed 2004 budget is a list of each grant, and the required overmatch amounts, if any.

Wage Increases

Personnel costs have been budgeted to allow for an overall increase of 3.25%. Each department shall be allocated a total salary increase budget of 3.25% for distribution among qualified employees. Human Resources will provide salary distribution method and salary administration guidelines.

All salary adjustments are based on performance. Employees eligible to receive an increase must be performing at "meets job requirements" or higher. Those "needing improvement" or performing "unsatisfactorily" will not receive an increase. Individual performance pay adjustments shall not exceed 4.25%.

FUND STRUCTURE

Currently there are thirty budgeted funds (excluding special districts, grants and trust funds) in the County budget. It is important to note that with the implementation of the new financial system there will be some changes made to the County's fund structure including the consolidation of some funds. These changes have been reviewed by the State's Attorney's Office to ensure that the budget as approved can be implemented in the new financial system. The overall budgeted amount, and the financial controls, remain unchanged. In the grant section (Agency Funds) we have indicated which grants will be consolidated into another fund. Included within this executive summary is a comparison of the new and old fund structure.

An evaluation of the financial condition of each fund has been undertaken to ensure that the requirements for program expenditures are met by available resources. Fourteen of the funds are property tax funds of the County. Those property tax funds constitute the bulk of the County operations other than the water and sewer enterprise activities that are self-supporting. The fourteen property tax funds are as follows:

Operating Tax Funds

- ◆ Corporate (most County departments are included in this fund)
- ◆ FICA (Social Security)
- ◆ IMRF (Illinois Municipal Retirement Fund)
- ◆ Liability Insurance
- ◆ Veterans Assistance Commission
- ◆ Hulse Detention Center
- ◆ Stormwater Management Commission
- ◆ Division of Transportation
- ◆ Health Department
- ◆ Winchester House
- ◆ Tuberculosis Clinic

Other Tax Funds

- ◆ Public Building Commission
- ◆ Matching Tax Fund
- ◆ Bridge Fund

The first eleven funds are the operating funds of the County. In many states, they would be one fund referred to as the General Fund of the County. The Stormwater Management Commission and the Health Department have distinct Boards and submit budget request to the County and for which the County levies a property tax annually.

The Public Building Commission is supported by a "rental" payment by the County. The County is obligated to levy a specific amount each year to pay the Commission, which in turn pays for debt service and operations of the Courthouse Complex. There is no discretion on the levy for the Public Building Commission under the contract. The Matching Tax Fund and the Bridge Tax Fund are capital improvement funds for transportation needs of the County, both funded by property tax levies.

The County budgets for eleven Special Revenue Funds. These are funds for which fees are collected for a specific purpose and include the Law Library, Probation Services Fund, Court Automation Fund, Recorder Automation Fund, GIS Fund, Asset Forfeiture Fund, Tax Sale Automation Fund, Court Document Storage Fund, Solid Waste Management Fund, Vital Records Automation Fund, and Children's Waiting Room.

The County budgets for another capital fund for transportation. The Motor Fuel Tax Fund finances transportation improvements and is generated by the County's share of the State gas tax. The ETSB Bond Fund is a capital fund that was established for the purpose of paying a part of the cost of improvements to the emergency telephone (911) system of the County. \$2,500,000 in debt certificates was issued on behalf of the Lake County Emergency Telephone System Board.

There are two internal service funds. These funds serve as enterprise-type funds internally in the operation of the County government. The two funds are the Health, Life and Dental Insurance Fund and the Risk Care Management Fund.

The County budgets for a Public Works Department. This fund supports the water and sewer operations of the County, and operates as a self-supporting enterprise operation. All expenses of the water and sewer systems are financed by this fund.

Six Special Service Area (SSA) Funds are budgeted by the County. The SSA's include Riverwoods, Krisview, Woodbine, Loon Lake, NE Lake, and North Hills. Revenue is derived from a special tax levy paid by property owners within the boundaries of each SSA for special services or capital improvements.

STATUS QUO BUDGET ANALYSIS

A status-quo budget was calculated for the eleven property tax operating funds of the County. As a reflection of the fiscal challenges presented by the 2004 Budget, the status-quo budget allowed for no automatic increase in expenditure level over FY 2003. Documentation detailing cost increases was requested from departments, particularly for contractual services. Additionally, departments were encouraged to find areas for expense reductions.

Carry-over appropriations are not contained within the approved status quo budget, and will be presented to the Board early in FY 2004 for re-appropriation. Carry-over appropriations are for projects that are financed from Fiscal Year 2003 revenues but will not be completed until after the end of the current fiscal year.

The creation of a status-quo expense budget projection without carry-overs and using the “normal” revenue projection budget allowed for the evaluation of the operating condition of the County for fiscal year 2004. In past years, this analysis allowed staff to recommend what level of expenditures, if any, should be allocated for new capital items and new/expanded programs. For FY2004, departments were informed that the only new programs that would be considered were mandates or new programs that are expense neutral. The following were submitted and determined to be mandates.

- ◆ Public Defender - Juvenile Division Attorney By Statute, the Public Defender is mandated to provide legal services to indigent clients. Due largely to the physical separation of the juvenile division from the rest of the Public Defender’s Office, adequate supervision for the Juvenile Division is missing and this mandate is not met. In addition, due to the lack of supervision, this situation may create a liability that could adversely impact the County. Therefore, a supervisory position for the Juvenile Division of the Public Defender’s Office is recommended. To meet this mandate at the lowest possible cost, a part-time Senior Assistant Attorney will be hired to assist with the workload while a current position will be upgraded to Attorney Supervisor.
- ◆ County Clerk - Help America Vote Act (HAVA) and Illinois Senate Bill 428 Mandates. Due to HAVA and SB 428 requirements, costs associated with elections will be increased. An additional \$103,500 has been included for provisional ballots and ballot boxes, signage and other materials for election free zones, and new voter registration forms, among other costs.

ALL FUND ANALYSIS

The approved budgets for Fiscal Years 2003 and 2004 are shown as follows:

FUND	Fiscal Year 2003	Fiscal Year 2004	% Change
Property Tax	\$233,751,318	\$244,704,486	4.69%
Special Revenue	7,503,538	8,208,030	9.39%
Capital Funds	18,512,700	18,995,315	2.61%
Internal Service	27,641,184	32,580,456	17.99%
Enterprise	57,919,303	61,568,284	6.3%
Agency	13,668,004	11,251,261	-17.68%
Special Service Areas	1,306,354	995,711	-2.37%
TOTAL	\$360,302,401	\$378,303,543	5.0%

As indicated, the 2004 budget is status quo. The increased expenditures from 2003 are almost exclusively the direct result of increased employment costs, dedicated special purpose grant funds, and earmarked federal dollars.

Revenue

Projections for property tax estimates remain strong for FY 2004. The estimates for other significant sources of revenue, such as, sales taxes and income tax have been reduced slightly from the FY 2003 estimates. Personal Property Replacement Tax (PPRT) is expected to have the greatest decrease and is estimated at just 60% of the original 2003 estimate. Reductions continue in several areas as a result of funding reductions from the State of Illinois. The projected State reimbursement for Probation Officers, which was lowered by approximately \$400,000 in FY 2003, remains at about the FY 2003 level. Probation Services fees will continue to offset this loss.

An example of state action impact on local government revenues is the loss of Photo Sales Tax, which produced over \$150,000 to the County as recently as FY 2001. The State of Illinois no longer disperses this tax.

Interest income is projected at a slight increase over FY 2003, but nowhere near the amount realized in FY 2001.

Property Tax Revenue

The Equalized Assessed Value of the County for fiscal year 2004 is estimated at \$20,984,995,004. This is an increase of 6.00% from the 2003 total of \$19,797,165,098. The growth in assessed value in the County remains strong. The budget reflects the tax levy for fiscal year 2004 as allowed by the Property Tax Extension Limitation Law, “tax cap” law. The actual overall increase is 4.34% above the tax extension in 2003. Since the levy for the Public Building Commission is preset by contractual agreement, it cannot increase beyond the contractual agreement. The other thirteen property tax funds are restricted by the tax cap law resulting in a 5.00% increase overall increase in the budget. The total levy recommended for Fiscal Year 2004 of \$103,692,491 compares to \$99,381,768 in Fiscal Year 2003.

In 2004, the County property tax is expected to be just 7% of the total property tax for taxpayers in Lake County. It should be remembered that individual taxes do not increase the same as the tax levy increase due to the growth in assessments and the different increases in levies by the various taxing districts across the County. Each property has to be looked at individually to assess the increase in tax liability and the factors affecting that increase.

CORPORATE CAPITAL IMPROVEMENT PROGRAM

The County begins to budget the next year of the Capital Improvement Plan (CCIP) on a cycle parallel to the operating budget for 2004. The objective of the CCIP is three fold: to provide short and long range capital planning; to coordinate capital planning efforts among all County departments; and to show outside agencies, such as bond rating agencies, that we have a comprehensive planning process. The development of the CCIP for Fiscal Year 2004 began in

July with departmental requests. Following review and meetings of the CCIP Task Force, the resulting recommended program is included in this 2004 budget.

The Fiscal Year 2004 budget does not include the ongoing allocation of \$1.3 million for capital improvements, but does contain funding of \$500,000 earmarked for the affordable housing initiative, which was moved from the CCIP to Community Agency Support, in the General Operating Expense budget. Although new capital funding has not been allocated, the 2004 CCIP does recommend several new projects. These new projects will be funded with the \$1.3 million ongoing allocation made for 2003 along with just over \$270,000 of available fund balance and over \$1.2 million of fund balance arising from project closeouts, re-assigned project budgets and carry-over of unallocated amounts from the prior year.

The listing of current, approved projects and the listing of 2004 approved projects are included in this Executive Summary.

Please note that significant capital funds also exist, separate from the Corporate Fund, to support other capital projects. Transportation improvements are funded by the Bridge Tax, Matching Tax and Motor Fuel Tax budgets and are discussed below. The Health Fund includes local and federal funding for 2 replacements clinics and 1 new clinic. The Public Works Department has a large capital program.

DEBT SERVICE

The County levies for its debt service requirements within the Corporate Fund, the Public Building Commission Fund and the ETSB Debt Certificates 2003. The four bond issues outstanding at the end of Fiscal Year 2003 will total \$20,595,000 and include \$10,445,000 for the Courthouse Complex, \$3,680,000 for the Juvenile Justice Facility, \$4,210,000 for the Radio System Improvements and \$2,260,000 for Emergency Telephone System Board (ETSB) upgrades. Total debt service payments in Fiscal Year 2004 for the four bond issues are \$6,122,568 and include \$4,489,030 for the Courthouse Complex, \$619,088 for the Juvenile Justice Facility and \$502,535 for the Radio System Improvements and \$511,915 for the ETSB improvements. The County maintains a AAA bond rating due to the strength of the economy in the area and the strong financial condition of the County government.

TRANSPORTATION

The County has three funds that finance only transportation improvements. The Motor Fuel Tax Fund is the County's share of the State gas tax, and there is an appropriation of \$18,483,400 in FY 2004 for transportation projects. Actual appropriations for specific projects are made at the time of award of the project as required by State law. The Matching Tax Fund and the Bridge Tax Fund are property tax funds specifically for transportation capital projects. Appropriations are included in the FY 2004 budget of \$10,752,525 and \$3,655,700 respectively for these two funds.

SPECIAL REVENUES

Lake County has numerous special revenue funds. These funds include fees collected for specific purposes such as the Recorder Automation Fund, the Court Automation Fund, the Probation Services Fund, the Tax Sale Automation Fees, the Court Document Storage Fund, the Vital Records Automation Fund, the GIS Fees, the Law Library Fund, the Children's Waiting Room Fees and the Asset Forfeiture Fund.

The remaining special revenue fund is the Solid Waste Management Tax Fund. The Solid Waste Management Tax supports the Solid Waste Agency of Lake County (SWALCO) and the landfill inspection program of the Lake County Health Department.

Each of the Special Revenue Funds must be viewed individually by assessing the revenue source and the projected expenditures. Discretion over expenditures varies by fund, but generally total expense cannot exceed the total separate revenue and use of available fund balance.

INTERNAL SERVICE FUNDS

The County has two internal service funds that serve as enterprise-type funds internally in the operation of the county government. The two funds are the Health, Life and Dental Insurance Fund and the Risk Care Management Fund. The Health, Life and Dental Insurance Fund is supported by charges to the other internal and external users of the insurance packages of the County. The fund recovers all costs of this insurance through premiums charged to the users. There is an adequate fund balance in the fund at the present time.

The Risk Care Management Fund was created to account for the costs of claims and premiums for general liability coverage, workers' compensation, unemployment insurance, automobile liability, property, premises and contents, boiler and machinery, medical malpractice and public official liability. Additionally, the fund accounts for costs associated with loss prevention activities.

ENTERPRISE FUND

The water and sewer operations of the County operate as a self-supporting enterprise operation. All expenses of the water and sewer systems are financed by this fund. The County services a large portion of the incorporated and unincorporated areas of the County.

SPECIAL SERVICE AREAS

Five Special Service Area (SSA) Funds are budgeted by the County. The SSA's include Krisview, Woodbine, Loon Lake, NE Lake, and North Hills. Revenue is derived from a special tax levy paid by property owners within the boundaries of the SSA's for special services or capital improvements. Additional tracts were pre-paid for the Northeast Lake Facilities Planning Area resulting in a decrease of \$1,254 in levy from the recommended requirement.

Respectfully submitted,

Barry Burton
County Administrator

Gary Gordon
Director, Management and Budget

2004 - Recommended - CCIP

	CIP	Project	Project	CCIP				
Department	Number	Description	Type	Request		FY 03	FY 04	Remarks
		Recommended Funding						
	Mandates		Project Category:					
Win House	0202	Win House Fire Protection Sprinkler System (5 Floors)	1 Mandate	945,000		945,000	0	
		Note: Current unobligated budget balance for project is \$500 of \$50,000 budget.						
		Sub-Total Mandates		945,000		945,000	0	
	Rehabilitation/Asset Management		Project Category:					
CA	0406	Site Assessments of Facility Conditions and Needs	2 Rehab	150,000		0	150,000	
CA	0407	Annual Allocation to Facility Conditions and Needs	2 Rehab	0		0	0	
Courts	0206 Update	Emergency Generator @ Juvenile Facility - Courts	2 Rehab	200,000		0	0	
DOT	0208 Update	Construction of Peaked Roof on Existing Building - DOT	2 Rehab	430,000		0	0	
Health Dept	0209	Grand Ave Expansion, Phase 2 - Rebuild Parking Lot - Health	2 Rehab	207,000		0	0	
		Sub-Total Rehabilitation/Asset Management		987,000		0	150,000	
	Operational Improvements		Project Category:					
Courts	0102 Modif 1	North Branch Court (New cost and cost consolidation)	3 Op Impr	502,000		0	502,000	
Courts	0102 Modif 2	North Branch Court (Add Community Room)	3 Op Impr	345,000		0	345,000	
		Note: Current unobligated budget balance for North Branch Court is \$1,596,233 of \$2.2 million budget.						
Courts	0210	Juvenile Justice Master Plan, Implementation - Phases 1 - 6	3 Op Impr	14,858,000		0	0	
Courts	0214	Relocate Women's Residential Services - JJMP/Courts	3 Op Impr	2,521,000		0	0	
DOT	0213	Exterior Lighting Improvements - DOT	3 Op Impr	109,450		0	0	
DOT	0404	Satellite Vehicle Service Facility - DOT for Waukegan Dept's	3 Op Impr	28,000		0	0	
DOT	0405	Interim Snowplow Storage - DOT	3 Op Impr	530,000		0	0	
Health Dept	0216	3012 Grand Ave Expansion, Phase 1 - Health Dept.	3 Op Impr	2,485,200		0	95,000	
SMC	0221	North Branch Chicago River Stormwater Facility - SMC	3 Op Impr	700,000		0	0	
SMC	0222	Round Lake Drain/Squaw Creek Ecosystem Restoration - SMC	3 Op Impr	315,000		185,000	0	
		Sub-Total Operational Improvements		22,393,650		185,000	942,000	
	Initiatives		Project Category:					
Courts	0017 Modify	Juvenile Site / Rt. 21 Traffic Signal/Intersection - Courts	4 Initiative	780,000		0	80,000	
		Note: Current unobligated budget balance for Juvenile Site/Milwaukee Ave project is \$291,500 of \$300,000 budget.						
CA	0112	County Complex - Waukegan	4 Initiative	55,639,583		0	0	
		Note: Current unobligated budget balance for Waukegan downtown complex is \$4,360,417.						

2004 - Recommended - CCIP

	CIP	Project	Project	CCIP				
Department	Number	Description	Type	Request		FY 03	FY 04	Remarks
SMC	0227	North Branch Chicago River Detention Basin Retrofit - SMC	4 Initiative	200,000		0	0	
SMC	0229	Wetland Restoration - SMC	4 Initiative	195,000		0	0	
SMC	0401	Voluntary Floodplain Buyout Program - SMC	4 Initiative	250,000		0	250,000	
SMC	0402	Site Specific Flood Mitigation Plan - Location TBD - SMC	4 Initiative	30,000		0	0	
SMC	0403	Site Specific Flood Mitigation Plan - Location TBD - SMC	4 Initiative	30,000		0	0	
Sheriff	0408	Sheriff's Evidence Storage and Processing - Enhancements	4 Initiative	651,410		0	0	
CA	Contingency	Contingency		0		0	100,000	
		Sub-Total Initiatives		57,775,993		0	430,000	
	Information Technology		Project Category:					
Health Dept	0230	Electronic Medical Records - Health Dept.	5 Info Tech	450,000		0	50,000	
Justice	0122 Update	Integrated Justice Information System - IT for Justice Dept's	5 Info Tech	1,963,421		0	255,000	
	Note: Current unobligated budget balance for Integrated Justice project is \$646,155 of \$1,180,000 budget.							
		Sub-Total Information Technology		2,413,421		0	305,000	
	New Project Actions - Summary by Project Type							
		Mandates		945,000		945,000	0	
		Rehabilitation/Asset Management		987,000		0	150,000	
		Operational Improvements		22,393,650		185,000	942,000	
		Initiatives		57,775,993		0	430,000	
		Information Technology		2,413,421		0	305,000	
								2003 and 2004 Total
		Total NEW CCIP Project Actions		84,515,064		1,130,000	1,827,000	2,957,000
	Source of Funds							
						FY 03	FY 04	
		Revenue						
		Annual Funding - Budget				1,300,000	0	
		Surplus Funds - Policy				270,055	0	
		Sale of Real Property - Mid-Lakes Clinic				0	175,000	
		Use of project closeout balances / changes in project status				1,234,399	0	
		Transfers from other funds				0	0	
								2003 and 2004 Total
		Total Revenue				2,804,454	175,000	2,979,454
								Balance = \$22,454

2003 - Status of Existing CCIP Projects

Corporate Capital
Improvement Program

				2003 and					
				Prior	Pre-2003	09/09/03	Total 2003	Total	Current
Department	CIP Number	Project Description	Project Type	Budget Approvals	Budget Expenditures	2003 Budget	Expense & Encumbrance	08/31/03 Unobligated	Recommended Action
CURRENT Funded Projects									
Mandates									
Sheriff	0204 Prior	Criminal Investigations Evidence Storage	1 Mandate	611,000	1,750	609,250	2,140	607,110	0
Rehabilitation/Asset Management			Project Category:						
Courts	0205	Juvenile Kitchen Modifications	2 Rehab	60,000	3,362	71,638	48,633	23,005	0
Courts	0206 Prior	Emergency Generator @ Juvenile Facility	2 Rehab	5,000	0	5,000	0	5,000	-5,000
DOT	0025	Butterfield Road (balance of project in DOT funds)	2 Rehab	8,219,529	5,750,006	2,757,024	2,469,524	287,500	0
Health Dept	9801	Belvidere Medical Building Renovations	2 Rehab	1,700,000	575,181	64,820	64,820	0	0
Win House	0009	Building "A" 3rd Floor Renovations	2 Rehab	256,069	19,411	236,658	172,669	63,989	0
Win House	0013	Building "B" Rooftop HVAC Replacement	2 Rehab	450,000	16,844	433,156	217,000	216,156	0
Win House	0202 Design	Fire Protection Sprinkler System (5 Floors)	2 Rehab	50,000	0	50,000	49,500	500	0
Win House	0203	Water Supply Protection Devices	2 Rehab	20,000	0	20,000	0	20,000	-20,000
Sub-Total Rehabilitation/Asset Management				10,760,598	6,364,804	3,638,296	3,022,146	616,150	-25,000
Operational Improvements			Project Category:						
CA	0001	Phone System Replacement / PBX	3 Op Impr	2,000,000	1,667,716	316,284	314,964	1,320	0
County Board	0015	Land Management Permit Facility	3 Op Impr	3,498,922	14,083	3,484,839	0	3,484,839	0
County Clerk	0019	Optical Scan Voting System	3 Op Impr	1,488,750	1,370,051	113,700	82,032	31,668	-31,668
Courts	0102 Prior	North Branch Court (Replace Grayslake)	3 Op Impr	2,200,000	21,117	2,185,233	589,000	1,596,233	0
Facilities	0006	Signage and Landscaping / Libertyville Complex	3 Op Impr	100,000	1,460	98,540	50,043	48,497	0
Facilities	0021	Libertyville Campus Access Road	3 Op Impr	1,000,000	2,750	997,250	0	997,250	-997,250
Health Dept	0023	Signage Improvements - Health Department	3 Op Impr	100,000	1,970	98,030	52,322	45,708	0
Health Dept	0107	Replace Existing Mid Lakes Primary Care Clinic	3 Op Impr	1,400,000	15,675	1,384,325	1,263,739	120,586	0
Health Dept	0108	Replace Existing North Chicago Clinic	3 Op Impr	175,000	0	175,000	0	175,000	0
Health Dept	0216	Grand Avenue Expansion, Phase 1 - 3012 Grand Av Facility	3 Op Impr	5,000	0	5,000	0	5,000	0
Health Dept	0217	Parking Lot Expansion - Belvidere Road	3 Op Impr	129,000	0	129,000	14,376	114,624	0
SAO	0110	New Facility for Children's Advocacy Center	3 Op Impr	574,500	340,103	249,630	244,625	5,005	0
Sheriff	0109	Marine Operations - Building Replacement	3 Op Impr	96,000	0	96,000	93,029	2,971	0
SMC	0003	County-wide Voluntary Floodplain Buy-Out 00 & 01	3 Op Impr	500,000	327,980	172,021	28,725	143,296	0
SMC	0004	Del Mar Woods Drainage Improvement	3 Op Impr	107,000	21,663	85,338	22,454	62,884	0
SMC	0007	Site Specific Flood Mitigation Plan - Year 2	3 Op Impr	43,000	24,512	35,988	31,335	4,653	0
SMC	0020	Des Plaines Watershed Management Plan (Ph 2)	3 Op Impr	427,000	10,978	426,023	129,199	296,824	0
SMC	0219	Site Specific Flood Mitigation Plan - Year 3	3 Op Impr	59,000	0	59,000	0	59,000	0
Sub-Total Operational Improvements				13,903,172	3,820,058	10,111,201	2,915,843	7,195,358	-1,028,918

2003 - Status of Existing CCIP Projects

Corporate Capital
Improvement Program

				2003 and					
				Prior	Pre-2003	09/09/03	Total 2003	Total	Current
	CIP	Project	Project	Budget	Budget	2003	Expense &	08/31/03	Recommended
Department	Number	Description	Type	Approvals	Expenditures	Budget	Encumbrance	Unobligated	Action
	Initiatives		Project Category:						
CA	0000	Un-allocated	6 Admin	1,480,481	0	1,480,481	0	1,480,481	-180,481
CA	0024	Contingency	6 Admin	75,250	0	75,250	10,833	64,417	0
CA	0112 Prior	County Complex - Waukegan	4 Initiative	3,927,866	4,850	3,923,016	0	3,923,016	0
CA	0201	Majestic Building/Water Street (was Work Release Facility)	4 Initiative	303,714	298,168	5,546	5,546	0	0
CA	0225	Site Plan - Libertyville Campus	4 Initiative	15,000	0	15,000	0	15,000	0
CA	0226	Site Plan - Russell Road	4 Initiative	15,000	0	15,000	15,000	0	0
CA	0301	415 W Washington & Tower Restack	4 Initiative	363,685	0	363,685	340,903	22,782	0
County Board	9906	University Center	4 Initiative	3,000,000	0	3,000,000	0	3,000,000	0
Courts	0005	Juvenile Site Land Acquisition	4 Initiative	819,638	179,915	589,136	0	589,136	0
Courts	0017	Juvenile Site / Rt. 21 Traffic Signal/Intersection	4 Initiative	300,000	8,500	291,500	0	291,500	0
Courts	0022	Branch Traffic Court - South	4 Initiative	3,031,841	1,259,129	1,772,712	1,464,308	308,404	0
Sheriff	0303	Work Release Expansion	4 Initiative	1,596,000	0	1,596,000	0	1,596,000	0
SMC	0026	Sequoit Creek Floodplain Study	4 Initiative	195,000	192,085	2,916	2,916	0	0
SMC	0228	Bull Creek Stabilization & Restoration	4 Initiative	400,000	0	400,000	0	400,000	0
SMC	0302	Site Specific Flood Mitigation Plan - LC Gardens	4 Initiative	16,000	0	16,000	16,000	0	0
		Sub-Total Initiatives		15,539,475	1,942,647	13,546,242	1,855,506	11,690,736	-180,481
	Information Technology		Project Category:						
CA	0115	Electronic Government Services	5 Info Tech	775,000	57,350	717,650	7,569	710,081	0
Financial	0121	Integrated Financial Information System	5 Info Tech	4,472,877	25,000	4,447,877	4,307,512	140,365	0
Health Dept	0230	Electronic Medical Records	5 Info Tech	5,000	0	5,000	0	5,000	0
Justice	0122	Integrated Justice Information System	5 Info Tech	1,180,000	98,231	1,081,769	435,614	646,155	0
		Sub-Total Information Technology		6,432,877	180,581	6,252,296	4,750,695	1,501,601	0
	Current Projects - Summary by Project Type								
		Mandates		611,000	1,750	609,250	2,140	607,110	0
		Rehabilitation/Asset Management		10,760,598	6,364,804	3,638,296	3,022,146	616,150	-25,000
		Operational Improvements		13,903,172	3,820,058	10,111,201	2,915,843	7,195,358	-1,028,918
		Initiatives		15,539,475	1,942,647	13,546,242	1,855,506	11,690,736	-180,481
		Information Technology		6,432,877	180,581	6,252,296	4,750,695	1,501,601	0
		Total Recommended CCIP Projects		47,247,122	12,309,840	34,157,285	12,546,330	21,610,955	-1,234,399
				Summary: The amount recommended for allocation to new projects is					\$1,234,399

Fund	Old	New
Description	Value	Value
GENERAL FUND	101	101
FICA	203	202
IMRF	204	204
Liability Insurance	209	206
Veterans Assistance Commission	214	208
Health Department	230	210
Stormwater Management	218	212
Division of Transportation	223	214
Hulse Detention Center	215	216
Winchester House	235	218
Tuberculosis Clinic	240	220
Public Building Rent Lease	212	230
Bridge Tax	221	232
Matching Tax	222	234
Probation Services Fee	206	250
Law Library	205	252
Children's Waiting Room Fund	239	254
Court Automation	207	256
Court Document Storage	216	258
Recorder Automation	208	260
Vital Records Automation	220	262
GIS Automation Fee	226	264
Tax Sale Automation Fees	213	266
Motor Fuel Tax	224	268
Solid Waste Management Tax	217	270
Special Svc Area #8 Loon Lake	308	272
Special Svc Area #9 NEFPA	309	274
ETS Bond Series 2003	303	310
Special Svc Area #6 Krisview	306	320
Special Svc Area #7 Woodbine	307	330
Special Svc Area #10 North Hills	310	340
County Radio System	302	410
Health, Life & Dental Insurance	450	510
Risk Care Management	460	520
Public Works	601	610
Township Motor Fuel Tax	702	710
Workforce Development	797	750
Asset Forfeiture Account	211	760
FEMA Grant	707	212
Educational Services	710	940
Truant Alternative Program	716	940
Reading Recovery Project	717	940
Domestic Violence Probation	718	101
Early Service Program	719	101
Sex Offender Probation Program	720	101
Child Support Enforcement	722	101
Community Dev Block Grant	723	740
Telecomm and Info Infra Assist	727	740
Home Program	732	740
Supportive Housing Program	734	740
Multi Jurisdictional Drug Pros	735	101
Emergency Shelter Grant	737	740
Victims Assistance Homicide Grant	752	101
Prosecutor Based Victim Asst Grant	753	101
Violent Crimes Victim Assistance	754	101
Local Law Enforce Block Grant	756	101
Juvenile Accountability Block Grant	759	101
Juvenile Justice Council	760	101

Lake County, Illinois
FISCAL YEAR 2004 BUDGET
OVERALL SUMMARY

"Approved"

FUNDS	Appropriation	Revenue	Levy	Cash	LEVY CHANGE PERCENT DOLLARS	EST RATE	MAX RATE	
PROPERTY TAX OPERATING								
Corporate	\$106,694,308	\$ 77,885,682.00	\$23,407,823	\$5,417,603	-29.20%	(\$9,653,443)	0.112	0.250
F.I.C.A.	9,314,600	75,400	9,227,100	\$0	1.32%	\$120,404	0.044	N/A
I.M.R.F.	12,929,654	44,000	12,876,354	\$0	282.60%	\$9,510,836	0.062	N/A
Liability Insurance	5,000,000	5,100	4,994,900	0	-18.61%	(\$1,142,221)	0.024	N/A
Veteran's Assistance Commission	461,469	32,000	236,966	192,503	-40.15%	(\$158,977)	0.002	0.030
Hulse Detention Center	4,841,018	2,407,458	1,737,007	696,553	-2.51%	(\$44,738)	0.009	0.020
Stormwater Management	2,070,259	395,452	1,674,807	0	-6.00%	(\$106,938)	0.008	0.200
Division of Transportation	12,403,293	1,828,883	10,574,410	0	24.22%	\$2,061,629	0.051	0.100
Health Department	46,645,541	29,841,495	16,804,046	0	23.02%	\$3,144,002	0.081	0.150
Winchester House	19,347,602	16,215,432	3,136,770	0	21.88%	\$563,139	0.015	0.025
Tuberculosis Clinic	560,468	51,961	508,507	0	28.43%	\$112,564	0.003	0.075
SUB TOTAL OPERATING	220,268,212	128,782,863	85,178,690	6,306,659	5.46%	4,406,257	0.411	N/A
CAPITAL								
Rental Lease - LCPBC	10,752,525	50,000	10,564,935	137,590	-1.17%	(\$125,534)	0.051	N/A
Bridge Tax	3,655,700	893,500	2,385,660	376,540	0.42%	\$10,000	0.012	0.050
Matching Tax	11,371,500	4,295,100	5,563,206	1,513,194	0.36%	\$20,000	0.027	0.050
SUB TOTAL CAPITAL	25,779,725	5,238,600	18,513,801	2,027,324	-0.51%	(95,534)	0.090	N/A
TOTAL PROPERTY TAX	246,047,937	134,021,463	103,692,491	8,333,983	4.34%	4,310,723	0.501	N/A
SPECIAL REVENUE								
Law Library	288,233	265,750	N/A	22,483	N/A	N/A	N/	N/A
Probation Services Fee	1,434,237	822,250	N/A	611,987	N/A	N/A	N/	N/A
Court Automation	878,991	697,500	N/A	181,491	N/A	N/A	N/	N/A
Recorder Automation	1,476,677	622,500	N/A	854,177	N/A	N/A	N/	N/A
State's Attorney Asset Forfeiture	65,098	43,000	N/A	22,098	N/A	N/A	N/	N/A
Tax Sale Automation	19,000	39,250	N/A	(20,250)	N/A	N/A	N/	N/A
Court Document Storage	1,328,890	725,000	N/A	603,890	N/A	N/A	N/	N/A
Solid Waste Management Tax	2,045,000	1,440,000	N/A	605,000	N/A	N/A	N/	N/A
Vital Records Automation	154,261	90,000	N/A	64,261	N/A	N/A	N/	N/A
GIS Fund	400,000	400,000	N/A	0	N/A	N/A	N/	N/A
Children's Waiting Room	117,643	95,000	N/A	22,643	N/A	N/A	N/	N/A
TOTAL SPECIAL REVENUE	8,208,030	5,240,250	N/A	2,967,780	N/A	N/A	N/	N/A
CAPITAL PROJECT								
Motor Fuel Tax	18,483,400	15,145,284	N/A	3,338,116	N/A	N/A	N/	N/A
ETSB Bonds	511,915	541,915	N/A	(30,000)	N/A	N/A	N/	N/A
TOTAL CAPITAL PROJECT	18,995,315	15,687,199	N/A	3,308,116	N/A	N/A	N/	N/A
INTERNAL SERVICE								
H-L-D Insurance	25,950,150	25,980,482	N/A	(30,332)	N/A	N/A	N/	N/A
Risk Care Management	6,630,306	5,558,000	N/A	1,072,306	N/A	N/A	N/	N/A
TOTAL INTERNAL SERVICE	32,580,456	31,538,482	N/A	1,041,974	N/A	N/A	N/	N/A
ENTERPRISE								
Public Works	61,568,284	35,237,200	N/A	26,331,084	N/A	N/A	N/	N/A
AGENCY								
Grants-in-Aid (aggregate)	9,907,810	9,846,348	N/A	61,462	N/A	N/A	N/	N/A
TOTALS:								
	\$377,307,832	\$231,570,942	\$103,692,491	\$42,044,399	4.34%	\$4,310,723	0.501	N/A
TRUTH-IN-TAXATION EFFECT:					5.00%	\$4,436,257	N/	N/A
SPECIAL SERVICE AREAS								
SSA #6 Krisview	98,256	0	97,603	653	-3.94%	(4,005)	Not County-Wide	
SSA #7 Woodbine	56,794	2,500	62,280	(7,986)	8.65%	4,957	Not County-Wide	
SSA #8 Loon Lake	50,000	0	50,000	0	-0.50%	(253)	Not County-Wide	
SSA #9 NEFPA	711,700	0	711,700	0	-30.35%	(310,145)	Not County-Wide	
SSA #10 North Hills	80,215	0	82,718	(2,503)	5.59%	4,378	Not County-Wide	
GRAND TOTAL								
	\$378,304,797	\$231,573,442	\$104,696,792	\$42,034,563				

N/A - Not Applicable

LAKE COUNTY
Property Tax
5 Year History
(2000-2003 Actual)
(2004 Recommended Estimate)

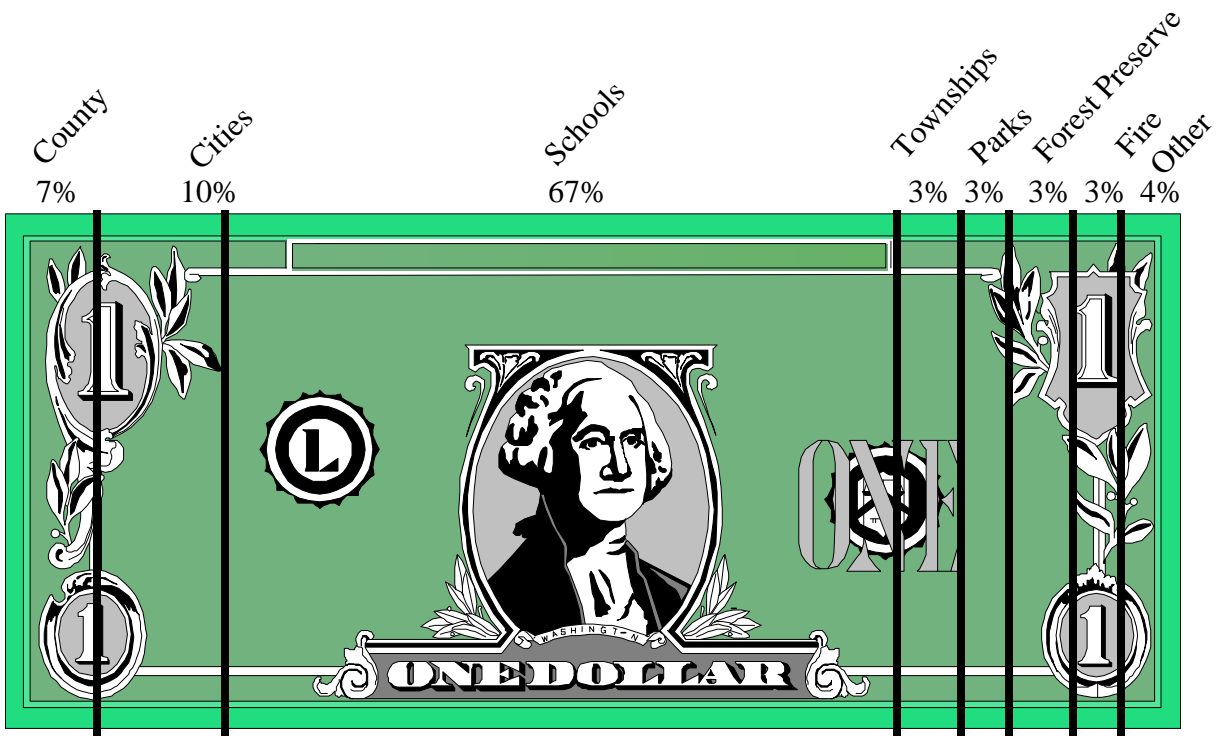
2000 2001 2002 2003 2004

EQUALIZED ASSESSED VALUATION
[Total Value & Prior Year Percent Change]

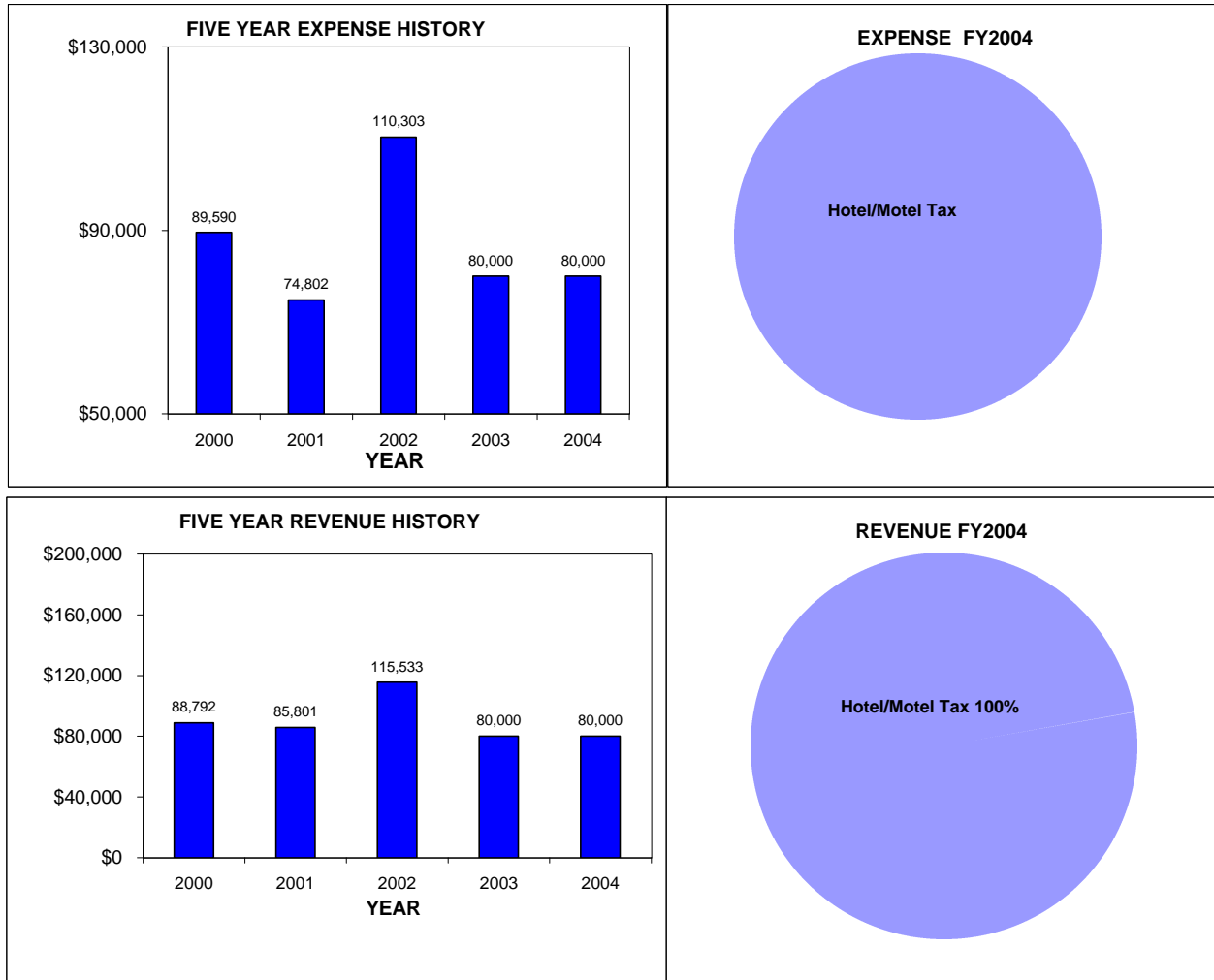
6.26% 5.99% 8.16% 8.75% 6.00%
\$15,879,994,267 \$16,831,251,221 \$18,204,239,462 19,797,165,098 20,984,995,004

FUND	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
Corporate	\$22,708,392	0.143	\$34,356,581	0.205	\$ 42,779,963	0.235	\$ 33,061,266	0.167	\$ 23,407,823	0.112
FICA	6,510,798	0.041	7,386,967	0.044	6,007,399	0.033	9,106,696	0.046	9,227,100	0.044
IMRF	7,781,197	0.049	0	0.000	1,092,254	0.006	3,365,518	0.017	12,876,354	0.062
Liability Insurance	0	0.000	1,399,600	0.009	2,730,636	0.015	6,137,121	0.031	4,994,900	0.024
LCPBC Rent	10,163,196	0.064	9,952,461	0.060	10,376,417	0.057	10,690,469	0.054	10,564,935	0.051
Veteran's Assistance	317,600	0.002	308,927	0.002	546,127	0.003	395,943	0.002	236,966	0.002
Hulse Detention Center	2,540,799	0.016	1,896,598	0.012	2,002,466	0.011	1,781,745	0.009	1,737,007	0.009
Stormwater Management	1,429,199	0.009	1,513,093	0.009	1,638,381	0.009	1,781,745	0.009	1,674,807	0.008
Bridge Tax	1,905,599	0.012	2,017,458	0.012	2,184,509	0.012	2,375,660	0.012	2,385,660	0.012
Matching Tax	5,399,198	0.034	4,736,423	0.029	5,279,229	0.029	5,543,206	0.028	5,563,206	0.027
Div of Transportation	8,257,597	0.052	9,937,805	0.059	8,191,908	0.045	8,512,781	0.043	10,574,410	0.051
Health Department	14,609,595	0.092	13,103,361	0.078	10,558,459	0.058	13,660,044	0.069	16,804,046	0.081
Winchester House	476,400	0.003	0	0.000	364,085	0.002	2,573,631	0.013	3,136,770	0.015
T.B. Clinic	635,200	0.004	174,713	0.001	182,042	0.001	395,943	0.002	508,507	0.003
TOTALS:	\$82,734,770	0.521	\$86,783,987	0.520	\$93,933,875	0.516	\$99,381,768	0.502	\$103,692,491	0.501

Lake County
Property Tax Dollar Average Allocation
2001 Levy Year (2002 Extension)



COMMUNITY AND ECONOMIC DEVELOPMENT COMMITTEE



2000, 2001, and 2002 expense and revenue data are actual. 2003 data are modified budget as of 09/12/03. 2004 data are recommended budget. Beginning in FY2001, the Hotel/Motel tax is budgeted in the Corporate Fund.

Please see Planning, Building, and Zoning Committee for personnel and financial information.

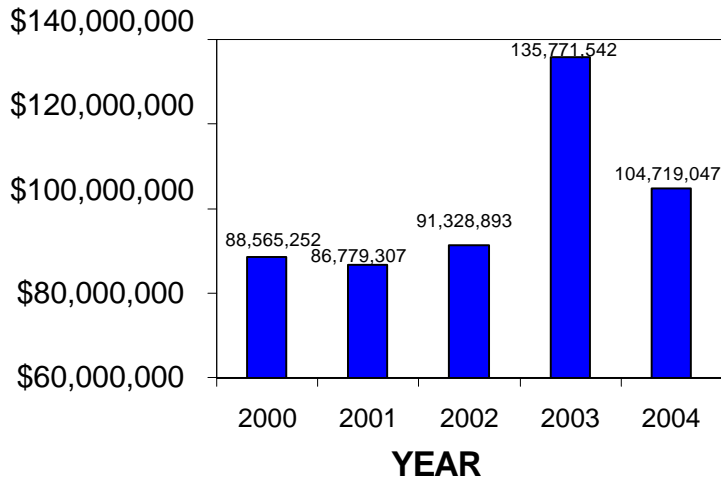
The Community and Economic Development Committee oversees the work of the Community Development Division of the Planning, Building and Development Department. The Community Development Division has direct responsibility for federally funded housing and community development programs offered by or through Lake County. Financial information for these programs is included in the Agency Funds section of this recommended budget. The Committee also works with various agencies involved in community and economic development policies and activities, including Lake County Partners, the Affordable Housing Commission, and the Lake County Convention and Visitor's Bureau.

The Hotel/Motel tax revenue included in this portion of the budget has been budgeted in the Corporate Fund since FY2001. In the past, this revenue has been distributed to Lake County Partners and the Convention and Visitor's Bureau; FY2004 is the first year that 100% of the revenue will go to the Convention and Visitor's Bureau per an agreement with these agencies.

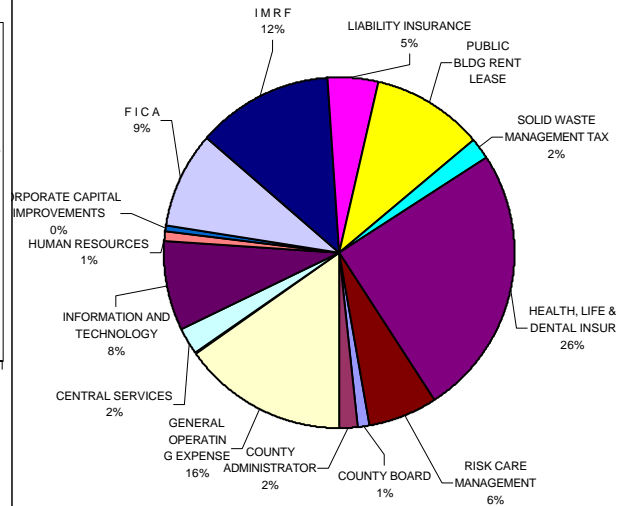
Please see the Planning, Building and Zoning Committee for additional personnel and financial information for the Community Development Division.

FINANCIAL AND ADMINISTRATIVE COMMITTEE

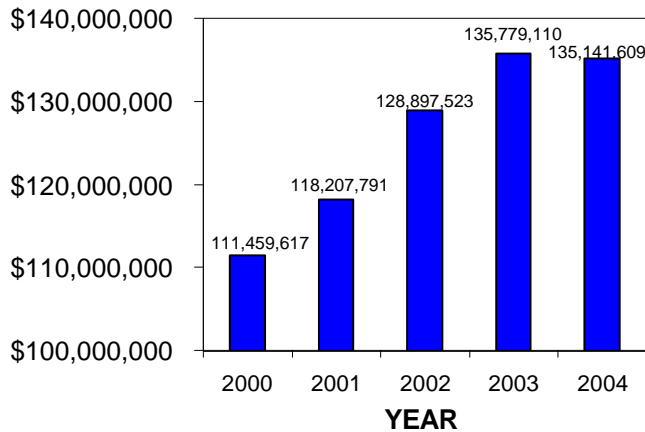
FIVE YEAR EXPENSE HISTORY



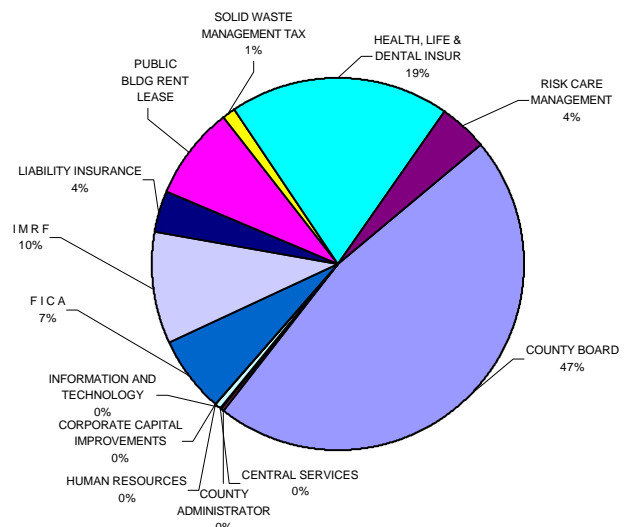
EXPENSE BY DEPARTMENT FY2004



FIVE YEAR REVENUE HISTORY

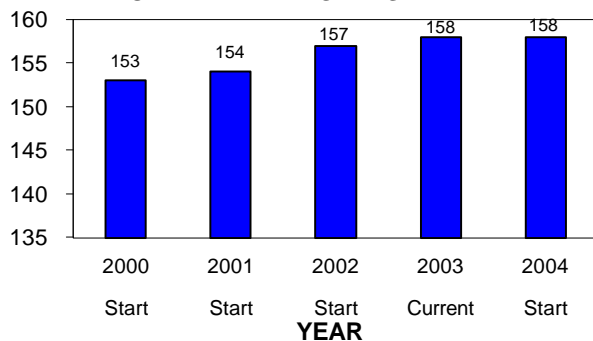


REVENUE BY DEPARTMENT FY2004

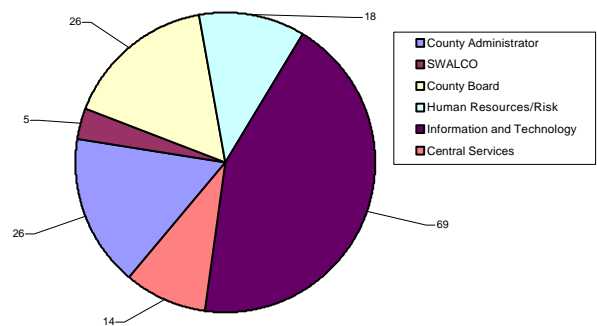


2000, 2001, and 2002 expense and revenue data are actual. 2003 data are modified budget as of 09/12/03. 2004 data are recommended budget.

FULL TIME EMPLOYEES



EMPLOYEES BY DEPARTMENT



FINANCIAL AND ADMINISTRATIVE COMMITTEE

Committee Highlights:

The spike in FY 2003 expense is due primarily to the allocation of capital improvements in the Corporate Fund.

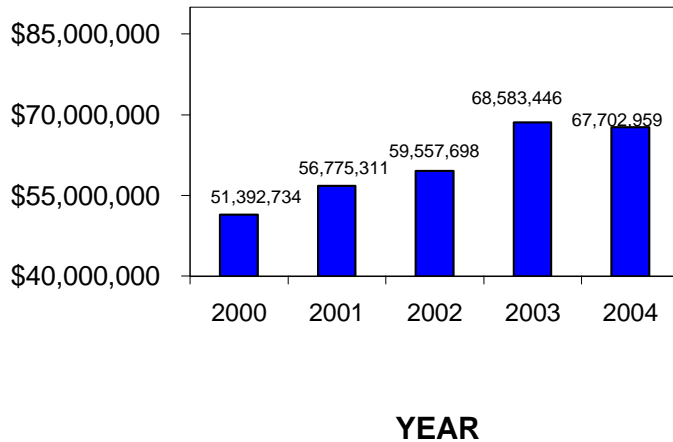
County Board revenue includes major sources such as sales tax along with the Corporate Fund tax levy. Recommended revenue is based on a normal year, to achieve a balanced budget with operating costs supported by the ongoing revenue stream. For 2004, projections for some revenues have been reduced from the 2003 level as warranted by year-to-date actuals.

The departments and budgets under the jurisdiction of the Financial and Administrative Committee include the respective staff departments serving the County Board and all other county agencies, and also other functional budgets established for accounting, budgetary and statutory reasons.

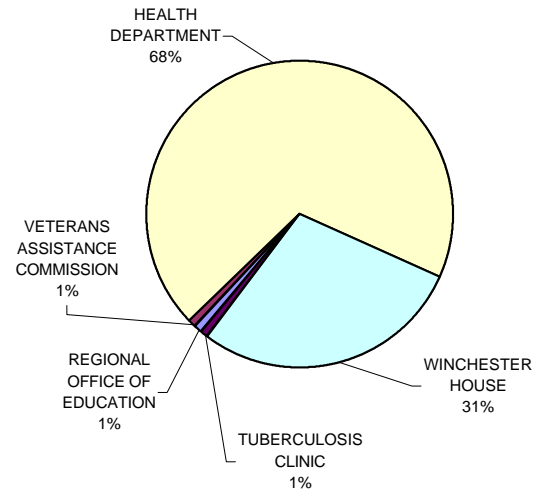
The Health, Life and Dental Insurance proposed budget reflects the cost of the County's self-insurance program.

HEALTH AND HUMAN SERVICES COMMITTEE

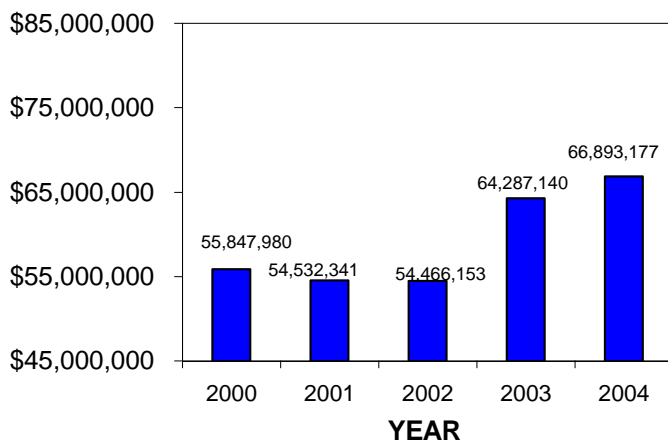
FIVE YEAR EXPENSE HISTORY



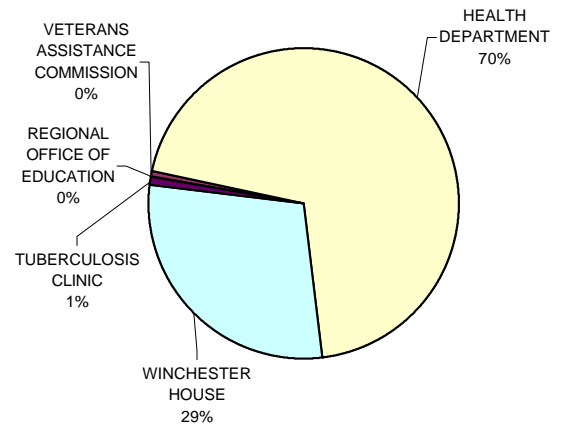
EXPENSE BY DEPARTMENT FY2004



FIVE YEAR REVENUE HISTORY



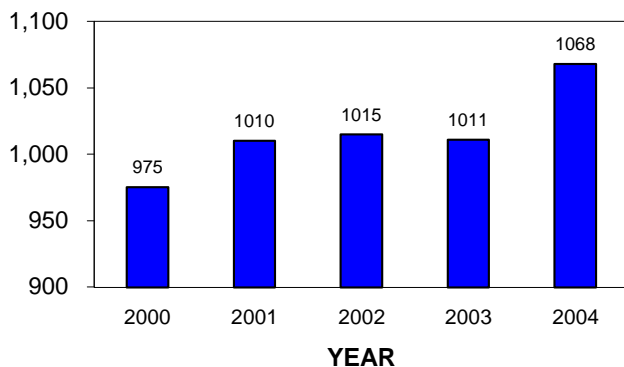
REVENUE BY DEPARTMENT FY2004



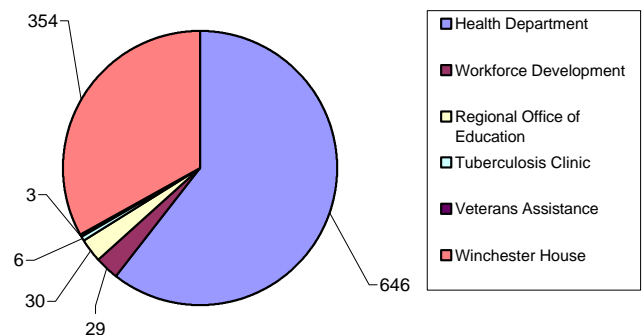
2000, 2001, and 2002 expense and revenue data are actual. 2003 data are modified budget as of 09/12/03. 2004 data are recommended budget.

Note: Expense by Department FY 2004 may add up to more than 100% due to rounding.

FULL TIME EMPLOYEES



EMPLOYEES BY DEPARTMENT



HEALTH AND HUMAN SERVICES COMMITTEE

Committee Highlights:

The Health and Human Services Committee reviews and recommends the following departments:

Lake County Health Department and Community Health Center, Tuberculosis Clinic, Winchester House, Regional Superintendent of Schools (Elected), Veteran's Assistance Commission and the Workforce Development Board.

The Lake County Health Department and Community Health Center are planning for the following facilities in FY'04:

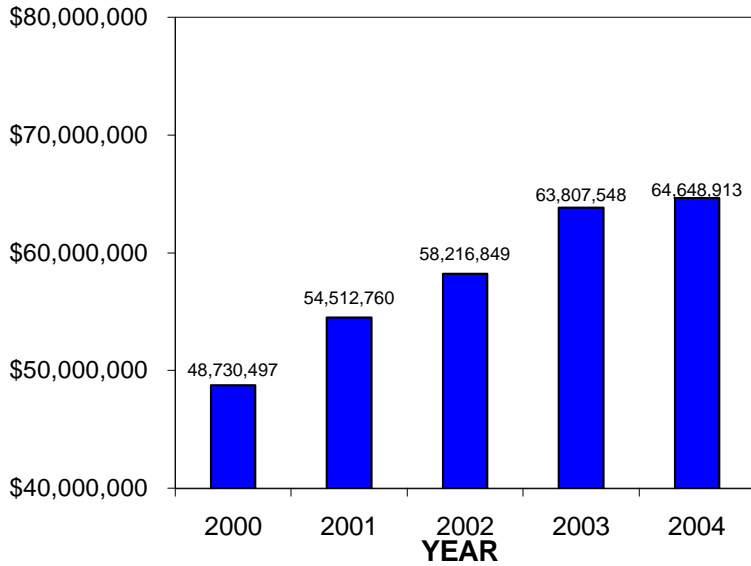
Higland Park Facility, North Chicago Facility and Round Lake Facility.

Winchester House will continue to try to fill Nursing Positions.

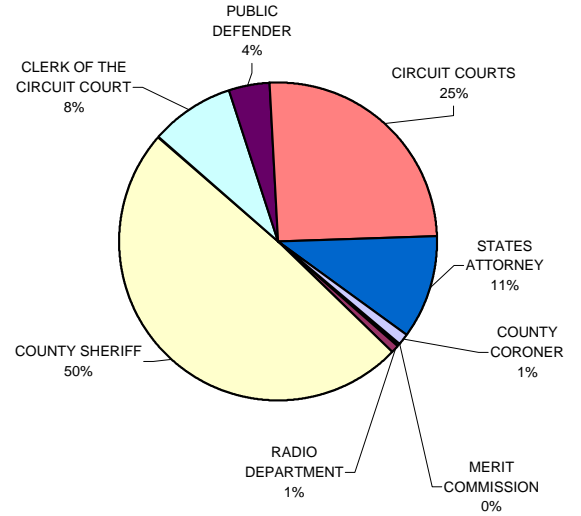
Zucker study results are being reviewed for implementation in Environmental Health.

LAW AND JUDICIAL COMMITTEE

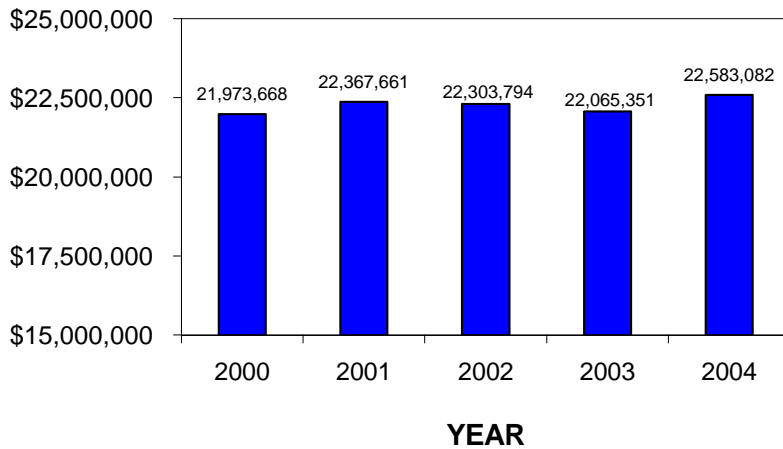
FIVE YEAR EXPENSE HISTORY



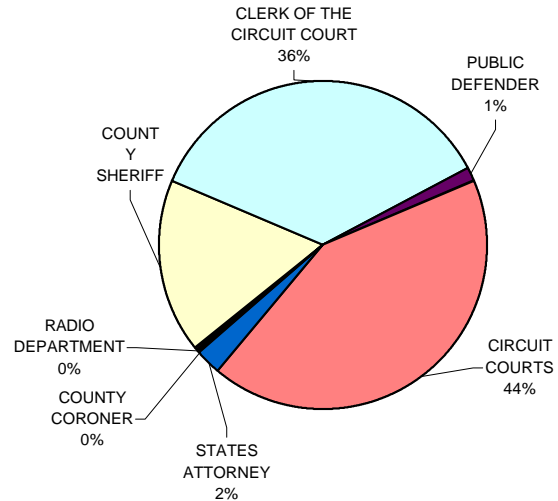
EXPENSE BY DEPARTMENT FY2004



FIVE YEAR REVENUE HISTORY

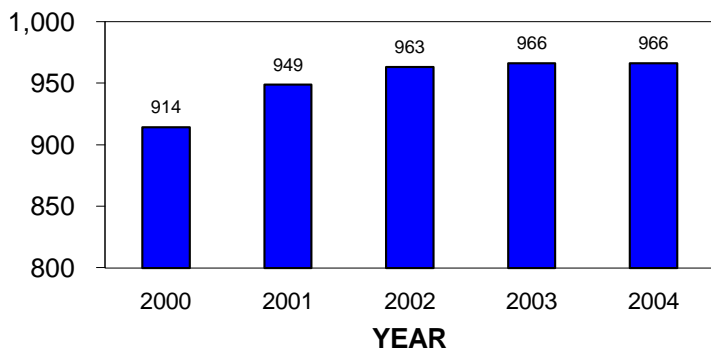


REVENUE BY DEPARTMENT FY2004

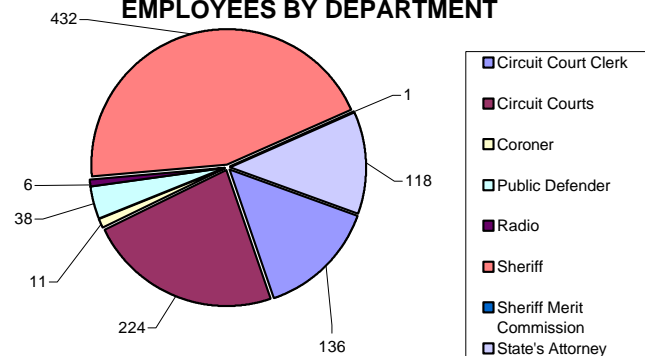


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FULL TIME EMPLOYEES



EMPLOYEES BY DEPARTMENT



LAW AND JUDICIAL COMMITTEE

Committee Highlights:

Growth in the court caseload and calls for police service continue to rise. Several actions were approved to address the ever-increasing demands for service in the criminal justice area.

Examples of these actions are noted below.

The Sheriff's Department extended an existing agreement with the Village of Long Grove.

The Juvenile Justice Facility will have design work begun in 2004 to reconfigure the entrance to the property in conjunction with the addition of a center turn lane on Milwaukee Avenue to improve driving safety.

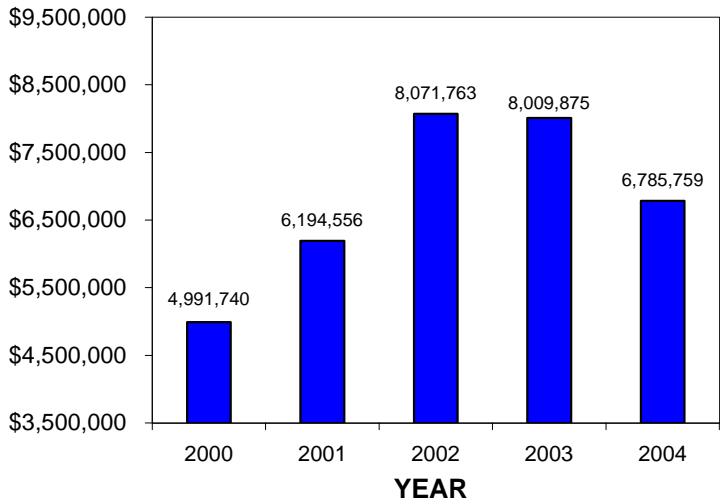
The opening of the new south branch court at Diamond Lake Rd. & Rt. 60/83 is scheduled to occur in January 2004.

The groundbreaking of the new north branch court in Round Lake Beach will take place in the Spring of 2004.

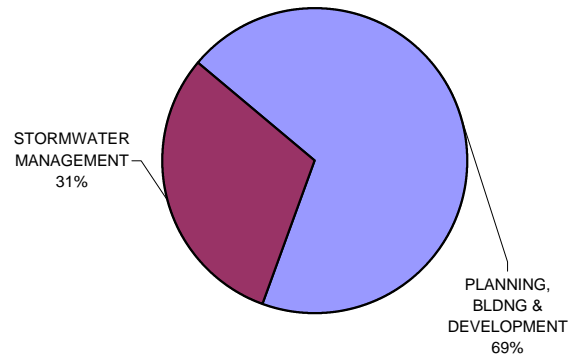
The County Administrator's Office and Office of Management and Budget have identified the total cost of the numerous criminal justice programs that receive grant funding and are approved by the Law & Judicial Committee. The entire cost including any overmatch necessary for these grant funded programs are now included in the budget.

PLANNING, BUILDING AND ZONING COMMITTEE

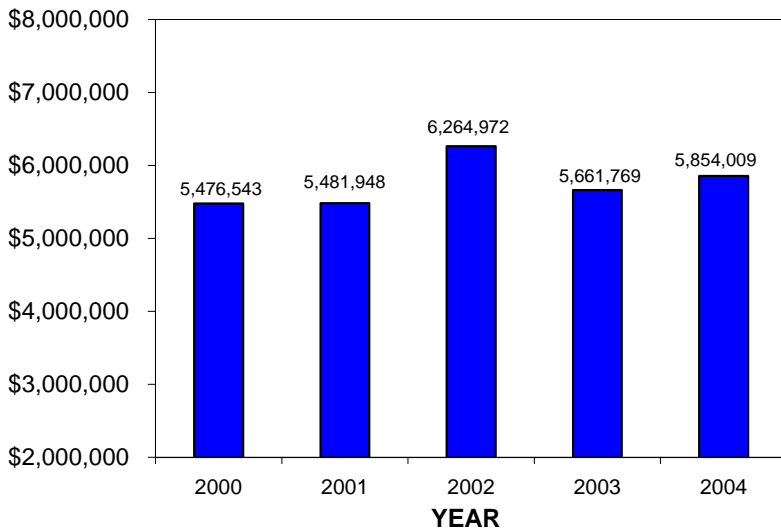
FIVE YEAR EXPENSE HISTORY



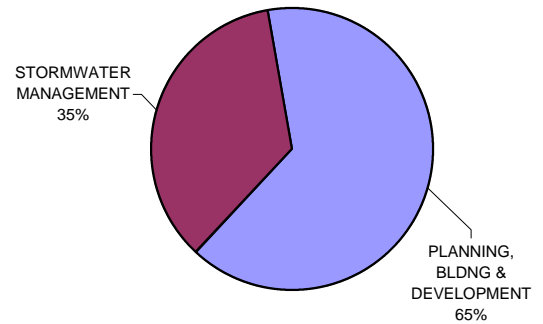
EXPENSE BY DEPARTMENT FY2004



FIVE YEAR REVENUE HISTORY

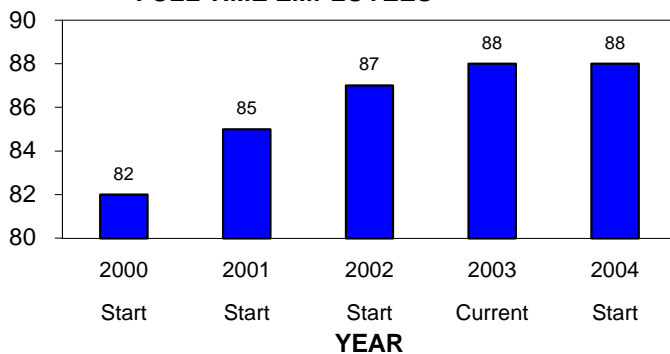


REVENUE BY DEPARTMENT FY2004

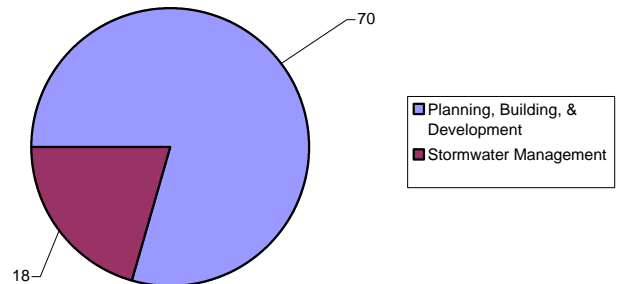


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FULL TIME EMPLOYEES



EMPLOYEES BY DEPARTMENT



PLANNING, BUILDING AND ZONING COMMITTEE

Committee Highlights:

Departmental totals for Planning, Building, and Development include personnel for Economic Research and Community Development which are under the purview of the Community and Economic Development Committee.

Lake County Partners continue to be funded out of Planning, Building and Development.

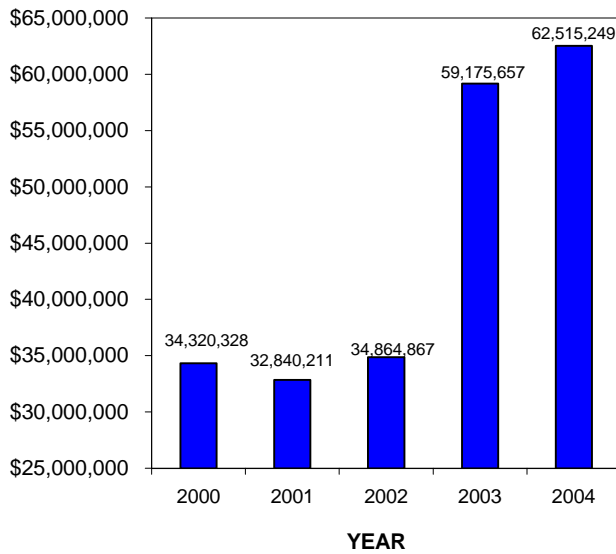
The Planning Department intends to complete the lengthy framework plan update process and begin to implement it.

Zucker study results are being reviewed for implementation.

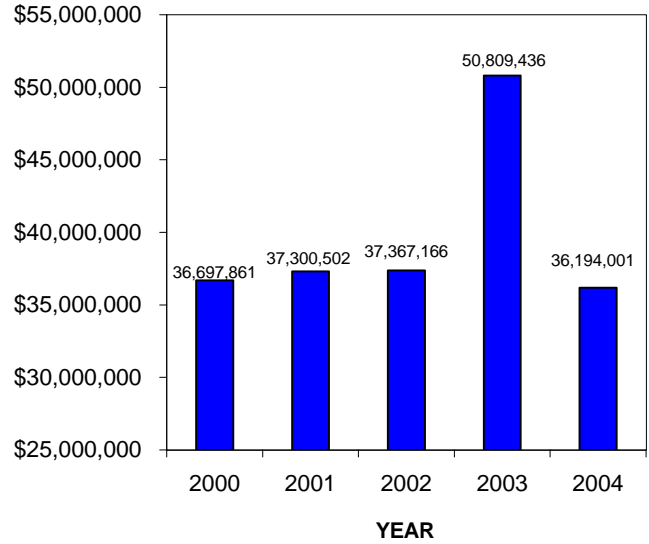
Hansen system is being implemented with Public Works and Environmental Health.

PUBLIC WORKS

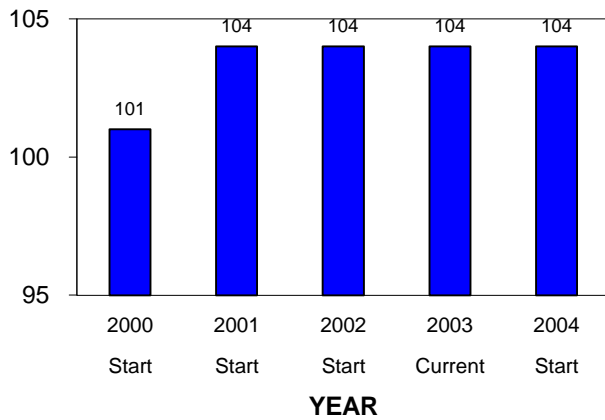
FIVE YEAR EXPENSE HISTORY



FIVE YEAR REVENUE HISTORY



FULL TIME EMPLOYEES



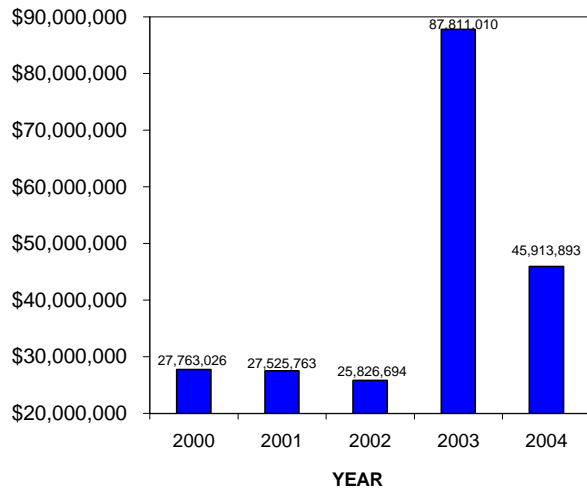
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Public Works Highlights:

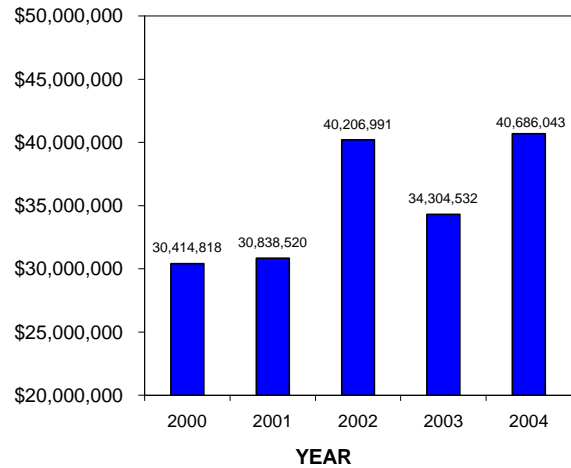
The expansion of the Vernon Hills Waste Water Treatment Plant will be starting during Fall '03. This causes a spike in expense estimates for FY 2003 and continuing to FY 2004. The spike in FY 2003 revenue is due to bond issue income.

DIVISION OF TRANSPORTATION

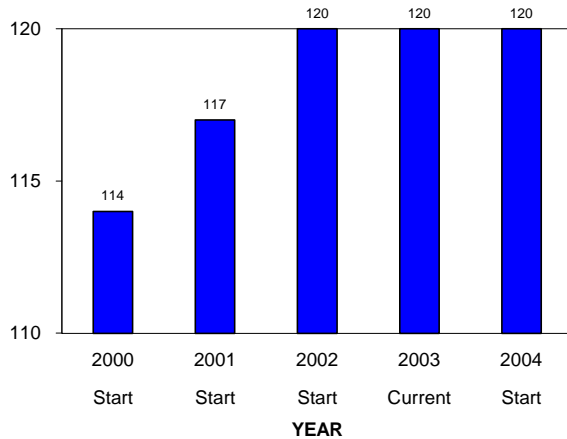
FIVE YEAR EXPENSE HISTORY



FIVE YEAR REVENUE HISTORY



FULL TIME EMPLOYEES



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Division of Transportation Highlights:

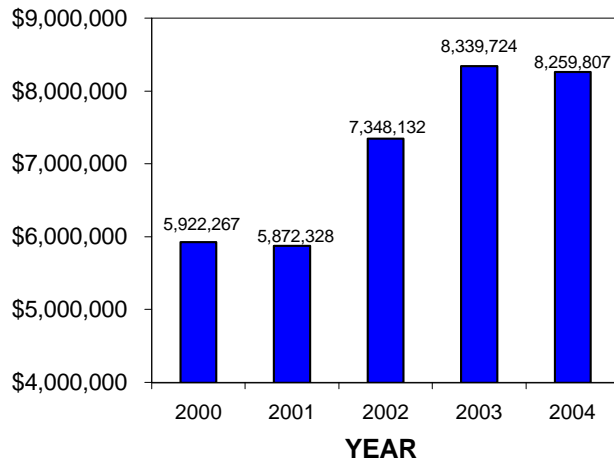
The Public Works and Transportation Committee continues to work with the Legislative and Intergovernmental Affairs Committee in exploring avenues to address the problem of increasing traffic congestion within the County. The County Board will be reviewing the options for a request to the voters of a 1/4 percent sales tax increase.

Expense and revenue budgets for 2003 include carryovers of unfinished projects from 2002.

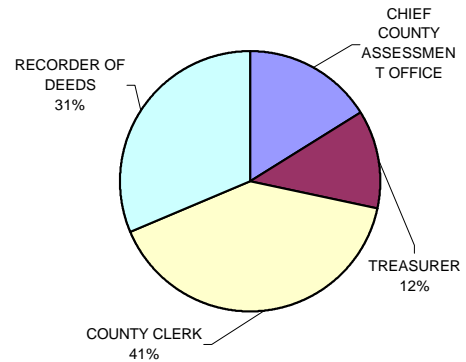
Carryovers from current year will be added to DOT budgets early in FY 2004.

TAXATION, ELECTION AND RECORDS COMMITTEE

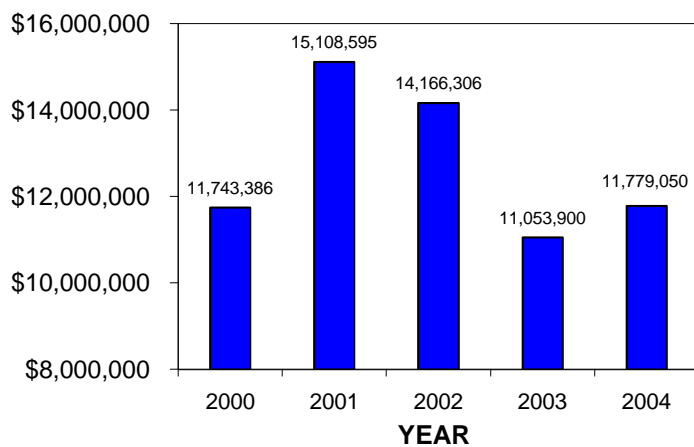
FIVE YEAR EXPENSE HISTORY



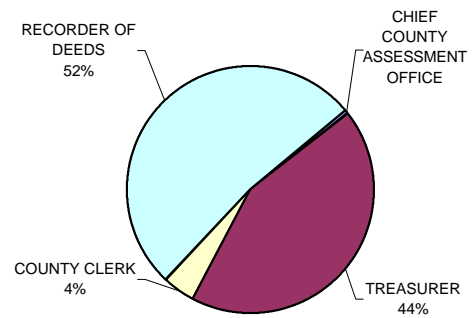
EXPENSE BY DEPARTMENT FY2004



FIVE YEAR REVENUE HISTORY

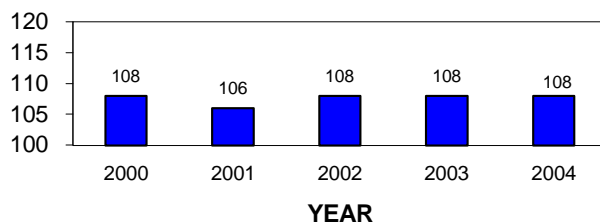


REVENUE BY DEPARTMENT FY2004

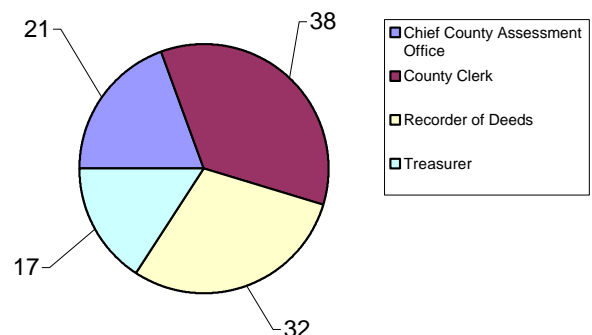


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FULL TIME EMPLOYEES



EMPLOYEES BY DEPARTMENT



TAXATION, ELECTION AND RECORDS COMMITTEE

Committee Highlights:

The County Clerk, Recorder of Deeds, Treasurer and Chief County Assessment Office continue to be actively involved in the implementation and future enhancements to the new Tax System and CAMA (computer assisted mass appraised system). These departments form the Taxation Advisory Group (TAG), along with the Information and Technology Department. The TAG promotes sharing of information and cooperation and coordination among and between the departments involved with the property tax system and land conveyances. The activities of these departments increase as the number of land parcels and people in the County increases.

County Clerk's Office:

Implementation of Help America Vote Act (HAVA), with requirements spanning FY2003-2006. FY2004 mandates include: statewide voter registration system compliance, provisional voting (ballots, training, tabulation, official canvass and voter access to determination to cast), ADA requirements, voter education, revision of precinct materials, training materials/forms, and revision of voter registration form content.

Illinois Senate Bill 428 requires new: Election Day duties and procedures, election worker training, web based voter forms, unlimited quantities of deputy registrar and NVRA forms, mock elections in presidential election precincts, provisional voting in state elections, extended periods for retention records and absentee ballot tabulation changes.

Treasurer's Office:

Increase in postage due to a ruling from the State's Attorney's Office:

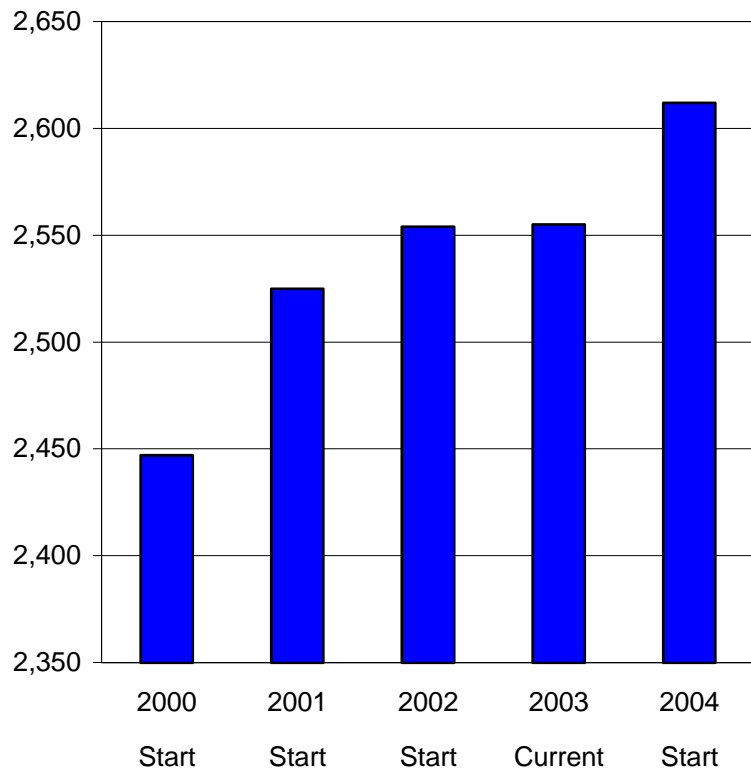
1) Final Notice - must be mailed at 1st week in October; not the 1st week in November. All final notices must be sent "certified mail".

Additional letters will be going out because of the earlier mailing date.

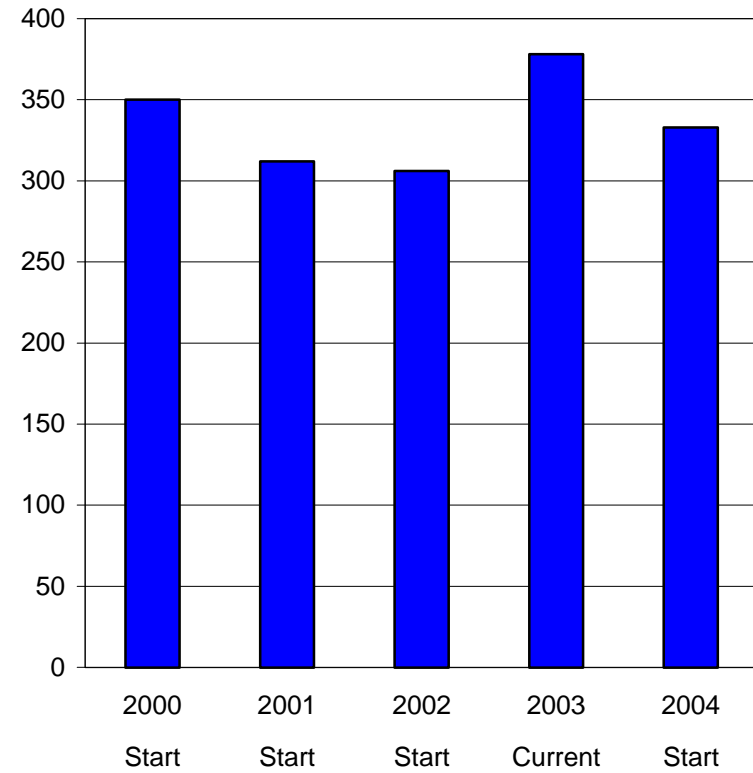
2) Mobile Home - Starting January 2003 - final notice (750 pieces) for mobile home must be sent certified mail.

AUTHORIZED POSITIONS: FIVE YEAR HISTORY

Full Time



Part Time



Personnel Count by Department

DEPARTMENT	FULL TIME					PART-TIME				
	Start	Start	Start	Current	Start	Start	Start	Current	Start	Start
	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004
County Administrator	15	15	26	26	26	0	0	0	0	0
SWALCO	5	5	5	5	5	1	1	1	1	1
County Board	25	26	26	26	26	1	0	0	0	0
Human Resources/Risk	24	24	18	18	18	0	0	0	0	0
Information and Technology	68	68	68	69	69	0	0	0	0	0
Central Services	16	16	14	14	14	2	2	2	2	2
	153	154	157	158	158	4	3	3	3	3
Health Department	552	586	600	596	646	201	165	157	226	184
Workforce Development	33	33	23	23	29	0	0	0	0	1
Regional Office of Education	30	30	30	30	30	1	1	1	1	1
Tuberculosis Clinic	6	6	6	6	6	0	0	0	0	0
Veterans Assistance	3	3	3	3	3	0	0	0	0	0
Winchester House	351	352	353	353	354	15	14	13	13	12
	975	1010	1015	1011	1068	217	180	171	240	198
Circuit Court Clerk	125	133	136	136	136	10	10	10	10	10
Circuit Courts	217	219	223	224	224	15	14	16	16	16
Coroner	10	10	10	11	11	0	1	1	1	1
Public Defender	33	36	37	38	38	2	2	2	2	3
Radio	6	6	6	6	6	0	0	0	0	0
Sheriff	411	429	432	432	432	41	41	41	41	41
Sheriff Merit Commission	1	1	1	1	1	0	0	0	0	0
State's Attorney	111	115	118	118	118	8	8	8	8	8
	914	949	963	966	966	76	76	78	78	79
Planning, Building, & Development	68	69	69	70	70	4	4	4	4	0
Stormwater Management	14	16	18	18	18	0	0	0	0	0
	82	85	87	88	88	4	4	4	4	0
Public Works	101	104	104	104	104	20	20	20	20	20
Division of Transportation	114	117	120	120	120	18	18	18	20	20
	215	221	224	224	224	38	38	38	40	40
Chief County Assessment Office	21	21	21	21	21	0	0	0	0	0
County Clerk	36	36	38	38	38	5	5	6	6	6
Recorder of Deeds	33	32	32	32	32	6	6	6	6	6
Treasurer	18	17	17	17	17	0	0	0	1	1
	108	106	108	108	108	11	11	12	13	13
GRAND TOTAL:	2,447	2,525	2,554	2,555	2,612	350	312	306	378	333

* Eight long term vacant positions have been eliminated.

** Three positions will remain vacant until the new Branch Court opens.

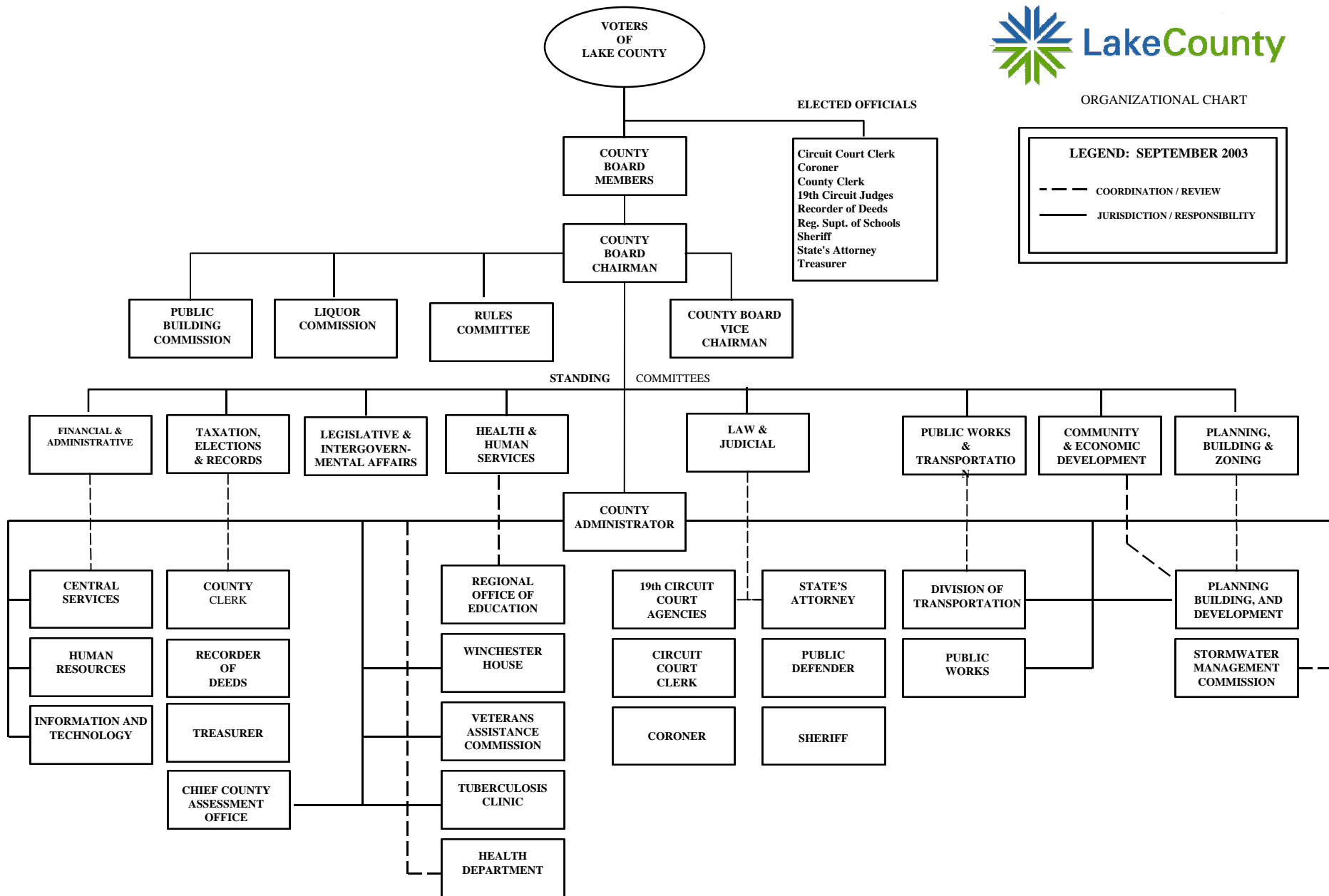
Lake County
FISCAL YEAR 2004 BUDGET
RESERVE ANALYSIS (Fund Balances)

Function	+	-	+	=	-	-	-	-	-	-
FUNDS	ACTUAL ENDING 11/30/02	ESTIMATED EXPENSE FY 2003	ESTIMATED REVENUE FY 2003	ESTIMATED ENDING 11/30/03	FORECASTED CASH FLOW REQUIREMENT	CASH RESERVE POLICY	BUDGETED CASH USE FY 2004	ESTIMATED CARRYOVERS	COUNTY BOARD DESIGNATION	ESTIMATED WORKING RESERVE
PROPERTY TAX										
Corporate	97,547,189	103,100,000	111,000,000	105,447,189	7,121,592	15,805,149	5,417,603	31,500,000	29,308,476	16,294,369
F.I.C.A.	2,690,740	8,900,000	9,120,000	2,910,740	3,554,980	1,395,375				(2,039,615)
I.M.R.F.	1,942,988	3,500,000	3,400,000	1,842,988	2,298,931	1,938,053				(2,393,996)
Liability Insurance	71,338	6,150,000	6,150,000	71,338	-	RISK CARE				71,338
Veteran's Assistance Comm	464,143	445,000	396,000	415,143	153,420	69,220	192,503			-
Hulse Detention	2,588,460	4,500,000	4,400,000	2,488,460	1,065,754	726,153	696,553			-
Stormwater Management	154,111	3,000,000	2,900,000	54,111	679,228	310,539				(935,656)
Div. of Transportation	5,469,832	12,309,107	10,250,000	3,410,725	4,440,219	1,860,494				(2,889,988)
Health	11,884,205	43,708,174	41,847,798	10,023,829	4,793,344	6,996,831				(1,766,346)
Winchester House	3,491,096	18,740,000	14,750,000	(498,904)	2,612,118	2,902,830				(6,013,852)
T.B. Clinic	223,633	512,000	425,600	137,233	379,416	84,070				(326,253)
SUB TOTAL OPERATING	126,373,625	204,864,281	204,639,398	126,302,853	27,099,002	32,088,714	6,306,659	31,500,000	29,308,476	2
Rental Lease-LCPBC	3,540,634	10,543,755	10,700,000	3,696,879	1,903,164	-	137,590			1,656,125
Bridge Tax	3,920,943	2,800,000	2,400,000	3,520,943	-	DOT PLAN	376,540			3,144,403
Matching Tax	10,528,513	10,800,000	6,425,000	6,153,513	-	DOT PLAN	1,513,194			4,640,319
SUB TOTAL CAPITAL	18,144,201	24,143,755	19,525,000	13,371,335	1,903,164	-	2,027,324	-	-	9,440,847
TOTAL PROPERTY TAX	144,517,826	229,008,036	224,164,398	139,674,188	29,002,166	32,088,714	8,333,983	31,500,000	29,308,476	9,440,849
SPECIAL REVENUE										
Law Library	55,156	230,437	257,500	82,219	22,324	-	22,483			37,412
Probation Services Fee	1,386,224	1,459,424	830,000	756,800	-	-	611,987			144,813
Court Automation	528,281	915,952	737,000	349,329	27,562	-	181,491			140,276
Recorder Automation	1,472,997	1,176,000	900,000	1,196,997	476,558	-	854,177			(133,738)
St Atty Asset Forfeiture	124,614	86,240	60,000	98,374	-	-	22,098			76,276
Tax Sale Automation	131,271	51,000	42,500	122,771	-	-	(20,250)			143,021
Court Document Storage	5,449,528	1,185,289	720,000	4,984,239	-	-	603,890			4,380,349
Solid Waste Management Tax	2,857,910	2,045,000	1,490,000	2,302,910	-	-	605,000			1,697,910
Vital Records Automation	369,507	151,781	91,000	308,726	19,660	-	64,261			224,805
GIS Automation Fee	185,785	362,400	350,000	173,385	-	-				173,385
Children's Waiting Room	163,618	104,470	90,000	149,148	-	-	22,643			126,505
CAPITAL PROJECT										
County Radio System	527,625	527,625	-	-	-	-				-
Motor Fuel Tax	30,351,831	16,000,000	11,100,000	25,451,831	-	-	3,338,116			22,113,715
INTERNAL SERVICE										
H-L-D Insurance	344,655	20,740,419	21,974,803	1,579,039	-	-	(30,332)			1,609,371
Risk Care Management	14,225,124	6,300,000	6,750,000	14,675,124	-	13,500,000	1,072,306			102,818
ENTERPRISE										
Public Works	49,774,460	57,919,303	49,000,000	40,855,157	1,049,892	9,235,243	26,331,084			4,238,938

ORGANIZATIONAL CHART

LEGEND: SEPTEMBER 2003

--- COORDINATION / REVIEW
 — JURISDICTION / RESPONSIBILITY



BUDGET POLICIES

I. GENERAL POLICY DIRECTIVES:

A. Operating Budget Policies -

1. The County will strive to pay for all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses such as postponing expenditures or accruing future year's revenues.
2. The budget will continue to provide for adequate maintenance of capital plant and equipment and for the orderly replacement of equipment.
3. The budget will continue to provide for adequate funding of all retirement systems.
4. The County will continue to maintain a budgetary control system to ensure adherence to the budget.
5. The Office of Budget and Management will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
6. Each year, the County will update expenditure projections for the next five- (5) years. Projections will include estimated operating costs of future capital improvements that are included in the capital improvement plan.

B. Revenue Policies -

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. The County will estimate its annual revenues by an objective, analytical process.
3. The County will project revenues for the next five- (5) years and will update this projection annually.
4. The year-to-year increase of actual revenue from the property tax will not exceed the Illinois Property Tax Extension Act.
5. The County will establish all user charges and fees at a level related to the cost of providing the services subject to State statutes.

C. Capital Improvement Policies -

1. The County will make all capital improvements in accordance with an adopted capital improvement program.
2. The County will develop a multi-year plan for capital improvements and update it annually.

3. The County will enact an annual budget in appropriate County funds based on the multi-year capital improvement plan.
4. The County will coordinate development of the capital improvement budget with development of the operating budget. Further operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
5. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
6. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
7. The County will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the County Board for approval. This will include determining the least costly financing method for all new projects.
8. The capital improvement funding requests will be evaluated against criteria established in the March 14, 2000 resolution on capital improvements.

D. Debt Policies -

1. The County will limit long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
2. When the County finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
3. The County will try to keep the average maturity of debt at or below fifteen (15) years.
4. Total debt service for general obligation debt will not exceed 5.75% of total assessed valuation.
5. The County will not use long-term debt for current operations.
6. The County will continue to maintain good communications with bond rating agencies about its financial condition. The County will continue full disclosure on every financial report and bond prospectus.

E. Accounting, Auditing and Financial Reporting Policies -

1. The County will continue to establish and maintain a high standard of accounting practices.
2. The accounting system will continue to maintain records on a basis consistent with accepted standards for local government accounting.
3. Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
4. An independent public accounting firm will conduct an annual audit and the County Administrator and/or Controller will issue a comprehensive annual financial report.

II. BUDGET SUBMITTAL POLICIES -

In an effort to support departmental operations and provide County services within a framework of fiscal responsibility, all departments of Lake County government shall prepare budget submissions consistent with Items 1,2, 3, 4 and 5.

1. A status quo (no new positions or programs) budget shall be submitted in accordance with existing levels of services provided by the department.
2. The County will integrate performance objectives and productivity indicators into the budget for the current and proposed budget years.
3. New or expanded programs may be included in the budget request as a separate package when funded by new sources of funds or a commensurate reduction of existing operations. Departments are encouraged to explore this option for new or expanded programs.
4. New or expanded programs may be included in the budget request as a separate package when no funding source is identified and will be evaluated against County-wide priorities. The programs will be evaluated in accordance with criteria established by the Financial and Administrative Committee.
5. Department Heads are encouraged to review each vacant position in their department during the budget development and throughout the fiscal year with regards to each position's importance to the department and any alternative to refilling the vacant position.

III. BUDGET POLICIES BY FUND TYPE:

A. Property Tax Funds (Excluding Special Service Areas) -

1. The Illinois Property Tax Extension Limitation Act (the Act) limits the amount of total property tax that can be levied by the County Board. In complying with the Act, the levy for each fund shall be based upon an evaluation of its fiscal health; non-tax revenues; opportunities for non-tax revenue growth; level of planned expenditures; and cash requirements. Thus, departmental budget requests submitted in compliance with these policies may be subject to adjustment and/or reduction in order to satisfy levy determinations.
2. Unallocated fund balances are to be maintained in an amount equal to the individual fund's prior year maximum monthly cash flow plus an amount equal to 15% of the fund's current fiscal year budget/appropriation. These funds may be used to avoid cash flow interruptions; generate interest income; reduce the need for short-term borrowing; assist in maintaining an investment-grade bond rating; provide for unanticipated expenditures of a nonrecurring nature; and/or meet unexpected increases in service delivery costs.
3. Aggregate appropriations for commodities and contractual account classes shall not exceed the current year adjusted aggregate appropriations (cost increases for Health- Life-Dental Insurance are exempt).
4. No new or expanded state or federal grants shall be accepted that require use of County resources of any kind unless approved in accordance with Budget Submittal Policies (Section II). Renewals of state or federal grants shall receive the closest possible scrutiny.
5. If program funding from any non-County sources (e.g. state grants, federal grants, intergovernmental agreements, etc.) is reduced or eliminated, commensurate expense reductions or new revenue increases shall be made or, where necessary, the program will be eliminated. Exceptions may be made where grant funds were used to offset expenses that were previously provided for by local tax dollars. In the latter instance, the plan for working with adjusted amount of property tax revenue must be understood.
6. All Departments, including those that report to a Board or Commission separate from the County Board, will comply with all County administrative policies unless specific exclusions are granted annually by the Financial and Administrative Committee or except as provided by State law, including the Lake County Health Department and the Stormwater Management Commission. These include, but are not limited to; the County's Investment Policy, Travel Reimbursement Policies, Employee Policies and Procedures and the Purchasing Ordinance.
7. Capital Outlay:

Corporate Fund departments shall identify all capital items, quantities and costs in their budget submission. Capital items under \$2,500 shall remain budgeted in department accounts. Items over \$2,500 will be moved to, and the actual approved budget amounts shall be appropriated in, the General Operating Expense (GOE) budget. Purchases shall be limited to those items identified in the budget submittal. Any substitutions or additions must be approved in advance by the Office of Budget and Management.
8. Debt Service:

Budgets shall be based on applicable bond schedules and/or other relevant factors relating to enabling ordinances.

B. Non-Property Tax Funds:

1. Appropriations will not exceed available working cash and/or anticipated revenues. Adequate cash flow requirements will be maintained.
2. The Department of Public Works will maintain the progressive schedule delineated in 1982 for establishing the necessary working cash as outlined in the Series Ordinance System and as it pertains to all local system agreements.
3. All costs that are associated with non-property tax funds will be included in the department's budget submittal. These include: retirement (IMRF, FICA), Insurance (H-L-D, unemployment, liability, worker's compensation), indirect costs and any direct costs that can be identified.

C. All Funds

1. Personnel Services Costs:

Compensation will be addressed after budgets have been submitted and reviewed.

2. Revenues:

- a. After determination of all sources, all revenues shall be allocated across the various items appropriated by the County Board as provided by law. Unless otherwise provided by law, no department has claim to any specific source of revenue, and must bear responsibility for its pro rata share of any levy of taxes (where applicable), including any increase in a levy as may be applicable.
- b. The County will continue to increase the non-property tax revenues as follows:
 - (1) Make annual adjustments to all fee schedules under the jurisdiction of the County Board, where appropriate; and
 - (2) Maintain aggressive collection activities to receive outstanding monies owed the County; and
 - (3) Recommend new fees that could be charged for departmental activities or services that are currently being performed at no charge.

3. Capital Equipment:

- a. All budget requests for any capital items shall be based upon the estimated total purchase price, exclusive of trade-in value.
- b. Requests for capital outlay should be limited to replacement items only. Requests for new or expanded capital items must be processed through the Budget Submittal Policies (Section II above).

- c. An item is considered capital equipment if it is a tangible item, has a useful life of more than 1 year, and has an acquisition cost including accessories of \$1,000 or more per item.

4. Facility-Related Expenses

All facility related costs including but not limited to requests for operations and maintenance costs and building improvements of any kind shall be subject to review, revision, consolidation, and utilization by the County Administrator's Office. Requests shall be consistent with, but may be distinct from, the Capital Improvement Plan.

5. Exceptions

Any exceptions to these budget policies shall require the approval of the County Board.

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LAKE COUNTY BUDGET CALENDAR - FISCAL YEAR 2004

May 16, 2003 - Friday

Distribution of Budget Packages to Departments and Kick-off Meeting

June 4, 2003 - Wednesday @ 1:00 P.M.

Review of FY 2004 Budget Policies by Financial & Administrative Committee

June 10, 2003 - Tuesday @ 9:00 A.M.

Adoption of FY 2004 Budget Policies

June 27, 2003 - Friday

Completed Budgets due in County Administrator's Office (CAO)

July through August, 2003

Budget Reviews with Individual Departments

September 19, 2003 (Immediately following the Lake County Forest Preserve Meeting)

Budget Presentation to Financial and Administrative Committee (All County Board Members Encouraged to Attend)

**Note: All Joint Meetings Held in the Assembly Room, 10th Floor, Lake County Building.
The Financial & Administrative Committee may continue to meet after each of the scheduled
joint committee meetings to act upon budgets under its jurisdiction.**

September 29, 2003 - Monday @ 8:30 A.M.

JOINT Planning, Building & Zoning and Financial & Administrative Committees

September 29, 2003 - Monday @ 11:00 A.M.

JOINT Law & Judicial and Financial & Administrative Committees

September 30, 2003 - Tuesday @ 9:00 A.M.

JOINT Taxation, Election & Records and Financial & Administrative Committees

September 30, 2003 - Tuesday @ 11:00 A.M.

JOINT Health & Human Services and Financial & Administrative Committees

October 1, 2003, - Wednesday @ 9:00 A.M.

JOINT Public Works & Transportation and Financial & Administrative Committees

October 1, 2003 - Wednesday @ 11:00 A.M.

JOINT Community & Economic Development and Financial & Administrative Committees

October 1, 2003 - Wednesday @ 1:00 P.M.

Financial & Administrative Committee

October 6, 7 and 8, 2003 - Regular Committee Schedule - Agenda Week

Additional Joint Committee meetings if necessary.

October 24, 2003

Budget Placed on File

November 5, 2003 - Wednesday @ 1:00 P.M.

Financial & Administrative Committee: Final recommended actions to County Board (if needed)

Truth-in-Taxation Hearing if necessary

November 7, 2003 - Friday @ 8:00 A.M.; Review by Committee of the Whole

November 11, 2003 - Tuesday @ 9:00 A.M.; Regular County Board Meeting

For the purpose of adopting the Budget, Appropriation, and Levy Ordinances

Lake County
Approved Budget for FY 2004

GENERAL CORPORATE FUND

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
62,421,158	71,209,827	60,817,698	Taxes	50,749,823
16,094,348	18,034,515	16,176,200	Charge for Services	16,527,850
2,638,047	2,944,612	2,745,463	Licenses and Permits	2,967,900
1,501,645	1,121,596	1,519,000	Fines and Forfeitures	1,271,000
22,739,714	21,395,527	23,361,263	Intergovernmental	22,239,381
5,153,288	2,682,969	2,523,000	Interest	2,829,000
3,092,465	3,578,818	3,563,376	Miscellaneous	4,708,551
113,640,665	120,967,864	110,706,000	Total Revenues	101,293,505

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
59,969,932	63,247,917	68,167,442	Personal Services	70,675,076
3,684,563	3,544,870	4,870,029	Commodities	4,346,461
21,830,294	22,470,313	44,680,268	Contractuals	27,692,492
8,534,687	11,329,401	30,088,716	Capital Outlay	2,858,656
1,568,662	831,369	1,116,795	Debt Services	1,121,623
95,588,138	101,423,870	148,923,250	Total Expenditures	106,694,308

Use of Cash

5,400,803

COUNTY BOARD

Department Purpose

The County Board is the legislative body for Lake County government. 23 County Board Members are elected from single member districts. The County Board elects a Chair to a term of two years. The County Board Chair is responsible for numerous appointments to various boards throughout Lake County. The County Board has eight Standing Committees: Community and Economic Development; Financial and Administrative; Health and Human Services; Law and Judicial; Legislative and Intergovernmental Affairs; Planning, Building and Zoning; Public Works and Transportation; and Taxation, Election and Records. The County Board budget funds the legislative activities of the County Board and Chair. The budget provides for secretarial support to the County Board and supports the operations of the Lake County Liquor Commission.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	26	26	26
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	66,898
I.M.R.F.	8,308
H-L-D INS.	158,389
Liability Ins.	9,619
Central Services	0
Indirect Costs	46,698
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
849,104	876,058	909,023	Personal Services	926,611
9,703	9,072	19,100	Commodities	14,300
233,961	203,104	236,300	Contractuals	245,780
0	0	0	Capital Outlay	0
1,092,768	1,088,234	1,164,423	Total Expenditures	1,186,691

Significant Changes

COUNTY ADMINISTRATOR**Department Purpose**

The County Administrator is the Chief Administrative Officer for Lake County government. Principal tasks include the presentation and the administration of the annual budget as approved by the Lake County Board, providing support to the County Board, directing the County's annual legislative program and communications and media efforts, and assisting and coordinating the functions of all departments and agencies of Lake County government. The function of financial control is performed through the Office of Management and Budget. The primary duties include maintenance of the general ledger; preparation of the Comprehensive Annual Financial Report; processing and recording all receipts and adjustments; accounts payable; related reporting and year end documentation; maintaining fixed asset rolls; monitoring the execution of the annual budget; and performing a multitude of financial analyses.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	27	26	26
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	80,649
I.M.R.F.	10,015
H-L-D INS.	105,010
Liability Ins.	11,597
Central Services	0
Indirect Costs	56,296
Radio Costs	0
Vehicle Costs	3,040

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,016,367	1,119,206	1,531,905	Personal Services	1,584,034
4,573	7,077	51,835	Commodities	42,275
43,064	34,888	255,760	Contractuals	128,615
0	0	2,300	Capital Outlay	0
1,064,004	1,161,171	1,841,800	Total Expenditures	1,754,924

Significant Changes

A Senior Administrative Assistant position will remain vacant and unfunded for FY2004.

CHIEF COUNTY ASSESSMENT OFFICE

Department Purpose

The Chief County Assessment Office is the coordinating arm for all property tax assessment activity for Lake County's 244,896 real estate parcels. The Chief County Assessment Officer oversees the work of local township assessors, and acts as a resource for these local offices. This office supports the Lake County Board of Review in conducting the assessment appeal process. The department purpose is to process the assessment roll for Lake County, as well as to receive and hold hearings on tax assessment complaints filed with this office. The office performs local equalization of assessments, processes all petitions for exemption and all homestead exemptions, as mandated by Illinois Statute.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	21	21	21
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	69,863
I.M.R.F.	8,676
H-L-D INS.	128,551
Liability Ins.	10,046
Central Services	0
Indirect Costs	48,767
Radio Costs	0
Vehicle Costs	2,675

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
850,071	916,860	958,480	Personal Services	956,994
21,558	16,862	32,895	Commodities	24,250
204,015	361,059	479,400	Contractuals	344,810
0	0	0	Capital Outlay	0
1,075,644	1,294,781	1,470,775	Total Expenditures	1,326,054

Significant Changes

GENERAL OPERATING EXPENSE

Department Purpose

The General Operating Expense is not a department but a budget that supports: sick pay reimbursement for Corporate Fund departments; Health, Life and Dental Insurance for the Corporate Fund; debt service; grants to the Northeastern Illinois Planning Commission, the Soil and Water Conservation Service, and the University of Illinois Cooperative Extension Service; certain consulting and legislative support activities; the contingency fund; and all capital outlay for the Corporate Fund departments.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	96,147
I.M.R.F.	11,940
H-L-D INS.	3,770
Liability Ins.	13,825
Central Services	0
Indirect Costs	67,114
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,120,386	364,156	1,267,395	Personal Services	1,428,761
410,308	2,674	2,500	Commodities	230,000
7,849,599	8,101,509	17,953,501	Contractuals	11,377,585
3,028,427	2,718,444	2,635,511	Capital Outlay	2,364,356
1,568,662	831,369	1,116,795	Debt Services	1,121,623
13,977,382	12,018,152	22,975,702	Total Expenditures	16,522,325

Significant Changes

Increased Contractuals \$500,000 by moving funds from Corporate Capital Improvement for Affordable Housing Initiative. Increased Contractuals \$13,200 for H-L-D expenses associated with the new Information Technology Position.

CENTRAL SERVICES**Department Purpose**

To provide the highest level of purchasing and support services to efficiently meet department needs through an open, competitive process that encourages participation by Lake County businesses and promotes equality of opportunity for minority and women owned businesses in accordance with the law to spend public funds wisely and fairly and to protect against fraud and favoritism.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	14	14	14
Part-Time	2	2	2

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	58,516
I.M.R.F.	7,267
H-L-D INS.	98,151
Liability Ins.	8,414
Central Services	0
Indirect Costs	40,847
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
703,067	731,045	716,491	Personal Services	761,691
159,594	158,225	172,960	Commodities	199,260
1,065,153	1,097,711	1,481,339	Contractuals	1,506,119
0	0	279,300	Capital Outlay	49,200
1,927,814	1,986,981	2,650,090	Total Expenditures	2,516,270

Significant Changes

Added Division of Facility Operations

Reinstated Assistant Director of Central Services position through attrition of Principal Purchasing Officer.

INFORMATION AND TECHNOLOGY

Department Purpose

1. Coordinate, evaluate, implement, and support use of technologies with the county agencies.
2. Administer compatibility interface and performance on all hardware/software and networks used by county agencies.
3. Provide a "switchboard" for sharing information among departments.
4. Administer voice communications services and support.
5. Encourage uniformity in county business processes and services.
6. Administer data communications services, installs and support.
7. Coordinate and support geographical information systems and map services.
8. Sponsor integrity of business processes through administration of security backup/recovery and systems analysis.
9. Provide technical expertise and support on all technology products and services.
10. Promote local and national exchange of information.
11. Provide information technology to support the goals defined by the County Board.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	68	69	69
Part-Time	0	1	1

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	339,142
I.M.R.F.	42,116
H-L-D INS.	420,688
Liability Ins.	48,765
Central Services	0
Indirect Costs	236,734
Radio Costs	0
Vehicle Costs	896

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
4,211,166	4,458,086	4,811,474	Personal Services	4,910,308
861,262	749,856	1,338,918	Commodities	1,009,823
3,028,891	3,036,462	3,699,372	Contractuals	2,578,943
0	0	1,050	Capital Outlay	0
8,101,319	8,244,404	9,850,814	Total Expenditures	8,499,074

Significant Changes

Reduced Contractual Services by \$125,000 to fund a new grade 17 position.
 Increased Personal Services by \$95,000 to fund a new grade 17 position.

HUMAN RESOURCES

Department Purpose

Human Resources is an employee-oriented service center; focusing on the interests of the employees of Lake County through policy initiation and formulation, advice, service and compliance. The department is responsible for compensation and classification, benefits administration, risk management, professional development, labor relations and employee relations.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	13	13	13
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	54,625
I.M.R.F.	6,783
H-L-D INS.	74,034
Liability Ins.	7,855
Central Services	0
Indirect Costs	37,130
Radio Costs	0
Vehicle Costs	763

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
860,368	718,505	778,756	Personal Services	770,533
24,110	23,531	26,500	Commodities	31,040
339,144	290,703	353,748	Contractuals	308,640
0	0	0	Capital Outlay	0
1,223,622	1,032,739	1,159,004	Total Expenditures	1,110,213

Significant Changes

TREASURER**Department Purpose**

To bill, collect and distribute real estate taxes for/to all taxing districts in Lake County. To maintain banking and investment relationships for county funds. To receive, account for and disburse funds on behalf of Lake County and various County agencies.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	17	17	17
Part-Time	0	1	1

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	64,757
I.M.R.F.	8,042
H-L-D INS.	104,387
Liability Ins.	9,312
Central Services	0
Indirect Costs	45,203
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
816,501	862,553	895,684	Personal Services	893,254
21,164	18,697	27,600	Commodities	18,600
93,223	58,280	88,825	Contractuals	82,310
0	0	1,500	Capital Outlay	0
930,888	939,530	1,013,609	Total Expenditures	994,164

Significant Changes

BUILDING OPERATIONS & MAINT**Department Purpose**

Provide the day to day maintenance and janitorial requirements of the County Courthouse complex. Babcox Justice Center and other facilities in downtown County seat.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	51	51	51
Part-Time	1	1	1

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,271,653	1,389,971	1,669,248	Personal Services	1,656,604
34,151	40,316	35,150	Commodities	81,100
2,434,422	2,460,127	3,173,250	Contractuals	3,371,760
95,164	93,008	520,000	Capital Outlay	440,000
3,835,390	3,983,422	5,397,648	Total Expenditures	5,549,464

Significant Changes

REGIONAL OFFICE OF EDUCATION

Department Purpose

The mission of the Lake County Regional Office of Education is to serve as an advocate for education by providing positive leadership, performing regulatory functions as directed by the Illinois School Code and the Illinois State Board of Education, coordinating and delivering state and local services, and disseminating information for educators, school districts and the community.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	10	10	10
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	30,912
I.M.R.F.	3,839
H-L-D INS.	61,122
Liability Ins.	4,445
Central Services	0
Indirect Costs	21,577
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
379,906	408,814	425,779	Personal Services	432,903
7,029	9,009	9,250	Commodities	9,250
221,326	189,069	195,800	Contractuals	190,126
0	0	2,800	Capital Outlay	0
608,261	606,892	633,629	Total Expenditures	632,279

Significant Changes

COUNTY CLERK**Department Purpose**

Four (4) departments in the office of the County Clerk: 1. Elections - Administer all consolidated elections; recruit, train, schedule 4,500+ election workers; contract polling facilities; create ballot pages, cards & collateral materials; absentee voting; publish voter information guides; tabulate election results; establish precinct boundaries; voter registration and auditing requirements; training/commissioning deputy registrars; maintain database of elected/appointed officials; maintain streetmaster file of all tax codes. 2. Vital Records - Repository for birth/death records, provide certified copies; create applications and marriage licenses; process filings - campaign disclosure, economic interest, assumed business, certificates of authority and notary applications; provide maps/lists for election districts. 3. Tax - Originate PIN numbers; receive, calculate, and maintain all documents for real estate/mobile home taxes; collect delinquent real estate taxes; maintain delinquent property tax records; administer county's tax sale certificate program. 4. Administration - Clerk of the County Board; receive filings/certifications; process Freedom of Information Act requests; keeper of the seal of Lake County.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	35	35	35
Part-Time	5	5	5

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	167,643
I.M.R.F.	20,818
H-L-D INS.	216,259
Liability Ins.	24,105
Central Services	0
Indirect Costs	117,021
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,699,847	1,939,203	2,186,696	Personal Services	2,329,112
86,574	137,428	120,700	Commodities	174,500
286,989	527,834	893,901	Contractuals	673,610
0	0	0	Capital Outlay	0
2,073,410	2,604,465	3,201,297	Total Expenditures	3,177,222

Significant Changes

Includes funding for items mandated by Help America Vote Act (HAVA) and Illinois Senate Bill 428. These items include new voter registration forms, "Election Free Zone" materials, and "Provisional Ballots" and supplies with a total cost in excess of \$100,000.

RECORDER OF DEEDS

Department Purpose

Recording all documents as required by the Illinois Statutes, and to provide for efficient and effective document retrieval.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	25	25	25
Part-Time	5	5	5

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	72,524
I.M.R.F.	9,006
H-L-D INS.	146,628
Liability Ins.	10,428
Central Services	0
Indirect Costs	50,625
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
914,460	911,222	990,736	Personal Services	999,259
35,692	42,132	40,000	Commodities	33,000
86,085	73,287	88,300	Contractuals	80,170
0	0	0	Capital Outlay	0
1,036,237	1,026,641	1,119,036	Total Expenditures	1,112,429

Significant Changes

CORPORATE CAPITAL IMPROVEMENTS

Department Purpose

To fund the activities of the Corporate Capital Improvement Plan which is approved concurrently with the County's annual budget.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
0	0	0	Commodities	0
199,916	422,884	9,180,585	Contractuals	0
5,408,309	8,470,948	26,613,172	Capital Outlay	0
5,608,225	8,893,832	35,793,757	Total Expenditures	0

Significant Changes

The FY 2003 modified budget includes monies from prior year projects that have yet to be completed. The FY 2004 proposed budget includes \$200,000 for Brownfields and \$300,000 for Affordable Housing. The annual allocation of \$1,300,000 for new capital projects has not been included.

Decreased \$500,000 by reducing Brownfields funding to \$0, and moving \$500,000 for Affordable Housing from CCIP to Community Agency Support, a division in the General Operating Expense Budget.

PLANNING, BLDNG & DEVELOPMENT

Department Purpose

To serve the citizens of Lake County by protecting and enhancing natural resources and planning for an improved quality of life. This office will coordinate land development in unincorporated Lake County to meet the current and future needs for residential, commercial, and employment uses through the establishment and oversight of a County-wide master plan. The department will act in a leadership role with community groups in identifying and implementing effective programs to rejuvenate neighborhoods and reuse underutilized industrial sites. Divisions within the department will develop and enforce land development codes (building, zoning, subdivision, and environmental) to enhance the environment and ensure the health and safety of homeowners and building occupants. Finally, a key purpose is to enhance the decision-making ability of County, municipal, and key public and private agency leaders by providing quality research, analyses, mapping, and other technical expertise.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	69	70	70
Part-Time	4	4	4

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	291,398
I.M.R.F.	36,187
H-L-D INS.	424,806
Liability Ins.	41,900
Central Services	0
Indirect Costs	203,407
Radio Costs	3,432
Vehicle Costs	36,824

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
3,533,798	3,757,388	4,077,782	Personal Services	4,093,502
85,315	64,713	177,063	Commodities	90,100
719,025	490,258	532,366	Contractuals	531,898
0	0	0	Capital Outlay	0
4,338,138	4,312,359	4,787,211	Total Expenditures	4,715,500

Significant Changes

A vacant Building Inspector position has not been funded for 2004 due to a decrease in municipal inspection contracts.

MERIT COMMISSION

Department Purpose

Accept applications and administer tests for all entry level candidates for Deputy Sheriff. Administer tests for all ranks - Lieutenant and Sergeant. Manage Grievance Committee election in January. Conduct hearings on disciplinary charges from the Sheriff's Office. Also accept applications and administer tests for Supplemental Transfer candidates. Prepare a Certified Eligibility List of candidates for Sheriff's selection. Assist in candidate selections through recruitment, job fairs, and brochures.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	1	1	1
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	3,319
I.M.R.F.	412
H-L-D INS.	6,121
Liability Ins.	477
Central Services	0
Indirect Costs	2,317
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
42,128	43,917	46,113	Personal Services	46,931
336	406	400	Commodities	400
82,840	70,494	90,450	Contractuals	81,030
0	0	0	Capital Outlay	0
125,304	114,817	136,963	Total Expenditures	128,361

Significant Changes

RADIO DEPARTMENT

Department Purpose

Insure compliance with Federal Communications Commission Rules and Regulations including frequency coordination and licensure. Provide radio engineering service to minimize radio interference and coverage problems. Provide radio communications and electronic maintenance service and support to Lake County and other municipal agencies.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	6	6	6
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	26,070
I.M.R.F.	3,237
H-L-D INS.	36,968
Liability Ins.	3,749
Central Services	0
Indirect Costs	18,198
Radio Costs	7,615
Vehicle Costs	2,159

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
329,108	347,818	362,117	Personal Services	362,762
25,117	52,857	70,489	Commodities	51,224
129,612	151,235	173,535	Contractuals	189,180
0	0	0	Capital Outlay	0
483,837	551,910	606,141	Total Expenditures	603,166

Significant Changes

COUNTY SHERIFF**Department Purpose**

Constitutional and statutory responsibility to enforce federal laws, Illinois State statutes and County ordinances for unincorporated Lake County. To maintain peace and order, arrest offenders, issue traffic citations, serve civil process, maintain the County jail, and attend upon the courts.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	432	432	432
Part-Time	41	41	41

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	1,854,559
I.M.R.F.	230,305
H-L-D INS.	2,648,858
Liability Ins.	250,736
Central Services	0
Indirect Costs	1,294,555
Radio Costs	51,018
Vehicle Costs	317,627

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
23,210,879	25,021,674	25,800,807	Personal Services	26,537,740
1,525,787	1,850,718	2,031,709	Commodities	1,873,715
2,610,477	2,882,335	3,329,629	Contractuals	3,378,590
0	33,201	25,733	Capital Outlay	0
27,347,143	29,787,928	31,187,878	Total Expenditures	31,790,045

Significant Changes

CLERK OF THE CIRCUIT COURT

Department Purpose

The Office of the Circuit Court Clerk must record and maintain all court records for the Circuit Court of the Nineteenth Judicial Circuit, Lake County, Illinois. The Circuit Court Clerk's duties are set forth in the Illinois Compiled Statutes and the Illinois Supreme Court Rules.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	120	120	120
Part-Time	10	10	10

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	320,130
I.M.R.F.	39,755
H-L-D INS.	731,474
Liability Ins.	46,032
Central Services	0
Indirect Costs	223,463
Radio Costs	0
Vehicle Costs	425

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
3,849,304	4,071,620	4,494,488	Personal Services	4,522,613
102,952	78,336	161,395	Commodities	148,425
12,779	5,813	77,430	Contractuals	21,735
0	0	0	Capital Outlay	0
3,965,035	4,155,769	4,733,313	Total Expenditures	4,692,773

Significant Changes

PUBLIC DEFENDER**Department Purpose**

Provides lawyers to indigent persons, as mandated by United States Constitution, the Illinois Constitution, and Illinois law, in the following situations: adults charged with crimes punishable by incarceration in a state prison, the county jail, or punishable by death; juveniles charged with crimes; appointed as Guardian ad Litem to all children whose parents are charged with abusing or neglecting them; juveniles charged with crimes, who are petitioned to be tried as adults; persons subject to involuntary commitment or treatment in a hospital or mental health facility; parents or caregivers charged with abuse or neglect of children; persons petitioned to be committed to the Department of Corrections pursuant to the Illinois Sexually Dangerous Persons Act; and paternity proceedings.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	37	38	38
Part-Time	2	2	3

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	170,797
I.M.R.F.	21,210
H-L-D INS.	228,365
Liability Ins.	24,559
Central Services	0
Indirect Costs	119,223
Radio Costs	156
Vehicle Costs	5,079

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
2,092,158	2,254,613	2,480,724	Personal Services	2,578,448
17,450	35,566	33,775	Commodities	27,250
113,728	151,027	135,300	Contractuals	148,470
0	0	0	Capital Outlay	0
2,223,336	2,441,206	2,649,799	Total Expenditures	2,754,168

Significant Changes

A part-time Senior Assistant Attorney position has been added to the juvenile division. A current Principal Attorney position (Grade 17) will be upgraded to Attorney Supervisor (Grade 18) to provide a supervisor for the juvenile division. Due to liability issues, it was determined this addition was a mandate.

CIRCUIT COURTS

Department Purpose

This budget represents court administration, adult and juvenile probation and psychological services. These divisions provide the core services to the Circuit Court of Lake County. There are many court mandated expenses associated with this budget, such as jury fees, court appointed attorneys, psychological evaluations, medical fees and expenses to maintain the various facilities that house these operations. Provides correctional/rehabilitative services to offenders active within the local criminal justice system. Prior to sentencing, both juvenile and adult branches are responsible for developing diagnostic evaluation reports known as social histories or persistence investigations. The reports assist the Courts in determining the legal sanctions to be imposed on adults and juveniles. After defendants are placed on probation, graduated levels of supervision are provided to protect local citizens while attempting to maintain offenders as productive, law-abiding individuals. The probation activities receive a substantial state reimbursement for the salaries for many of the staff providing these services.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	136	139	139
Part-Time	4	4	4

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	507,095
I.M.R.F.	62,973
H-L-D INS.	834,662
Liability Ins.	72,916
Central Services	0
Indirect Costs	353,972
Radio Costs	0
Vehicle Costs	0

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
6,119,688	6,607,877	7,123,522	Personal Services	7,338,408
71,255	72,315	85,950	Commodities	117,650
1,355,062	1,178,681	1,543,252	Contractuals	1,500,743
2,787	0	0	Capital Outlay	0
7,548,792	7,858,873	8,752,724	Total Expenditures	8,956,801

Significant Changes

\$113,400 expense and revenue for Early Service Program Grant moved from separate Grant to Circuit Courts Budget. \$64,813 expense and revenue for the Juvenile Accountability Block Grant moved from separate Grant to Circuit Courts Budget.

STATES ATTORNEY

Department Purpose

The State's Attorney has the statutory duty to prosecute crimes occurring within Lake County, to represent County officials and agencies as their legal advisor, to enforce County building and zoning ordinances, to handle mental health commitment proceedings and a wide variety of other matters.

The divisions in the State's Attorney's Office are: Felony Trial Division, Felony Review Division, Drug Prosecutions Division, Cyber Crime Division, Special Investigation Division, Misdemeanor Trial Division, Traffic Trial Division, Juvenile Trial Division, Children's Advocacy Center, Administrative Services Division, Civil Division, and Child Support Division.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	107	110	110
Part-Time	8	8	8

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	425,662
I.M.R.F.	52,860
H-L-D INS.	669,712
Liability Ins.	61,206
Central Services	0
Indirect Costs	297,129
Radio Costs	52
Vehicle Costs	5,654

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
5,251,778	5,607,344	6,044,234	Personal Services	6,966,342
101,755	90,027	370,020	Commodities	111,729
449,631	450,628	586,287	Contractuals	818,860
0	13,800	6,750	Capital Outlay	1,300
5,803,164	6,161,799	7,007,291	Total Expenditures	7,898,231

Significant Changes

* In February 2003 the Child Advocacy Center Services Program was implemented. This program funds a victim advocate dedicated to providing services for child victims of abuse and their non-offending family members. It is a two-year program for \$108,305 for the period of February 1, 2003, to January 31, 2005.

* Under an Agreed Order of Forfeiture, the State's Attorney's Office was authorized to seize \$357,610 forfeited in a cyber crime fraud case. Fifty percent was distributed to the Waukegan Police Department as the arresting agency, and fifty percent was distributed to the State's Attorney's Office. In October 2002 the Office of Management and Budget set up a Computer Fraud Forfeiture fund for the State's Attorney's Office and \$178,805 was deposited to the fund. These monies will be used for training or enforcement purposes relating to detection, investigation and prosecution of financial crimes including computer fraud.

* In March 2003 the Children's Advocacy Center moved to the new building in Gurnee. The building was purchased with \$300,000 from the Capital Improvement Program and \$12,500 from the Children's Advocacy Center. The Children's Advocacy Center Board will be providing over \$250,000 for renovations. This location has office space for the director, three counselors, five investigators, and a legal secretary. There are five interview rooms, four observation rooms, a reception area and a conference room. The new location has proved to be of great benefit to the Lake County community. Law enforcement agencies are conducting more interviews at the Center and report that children appear to be more comfortable at the new site; the families served comment about the added convenience of the new site and report that the building is user friendly.

* Six separate Grants expense and revenue moved from separate Grants to a part of the State's Attorney's Budget totaling \$1,165,238.

COUNTY CORONER**Department Purpose**

The Coroner's Office is the legal/medical office mandated by the Statutes of the State of Illinois to investigate and assist in the determination of the manner and cause of deaths occurring within Lake County. The Coroner directs independent medical and legal investigations of death cases that come under the jurisdiction of the office.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	10	11	11
Part-Time	1	1	1

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	42,874
I.M.R.F.	5,324
H-L-D INS.	61,591
Liability Ins.	6,165
Central Services	0
Indirect Costs	29,928
Radio Costs	93
Vehicle Costs	7,428

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
542,339	540,704	595,988	Personal Services	578,266
61,107	53,718	61,820	Commodities	58,570
148,537	136,908	131,938	Contractuals	133,518
0	0	600	Capital Outlay	3,800
751,983	731,330	790,346	Total Expenditures	774,154

Significant Changes

FICA

Department Purpose

The Federal Insurance Contribution Act (F.I.C.A.) is commonly known as social security. This separate property tax levy fund provides the employer share for the social security and Medicare programs. Currently, the FICA rates for the employer are 6.2% of the first \$84,900 of each employee's wages for social security, and 1.45% of all employee wages for Medicare. All County contributions are paid from this fund with the exception of enterprise and agency fund employees.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
7,410,847	6,006,193	8,944,274	Taxes	9,247,500
0	0	0	Intergovernmental	0
164,150	40,089	75,000	Interest	52,500
2,640	3,027	2,000	Miscellaneous	2,500
7,577,637	6,049,309	9,021,274	Total Revenues	9,302,500

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
7,972,604	8,466,508	9,268,458	Contractuals	9,314,600
7,972,604	8,466,508	9,268,458	Total Expenditures	9,314,600

Use of Cash

12,100

Significant Changes

FICA expenses associated with new Information Technology position. FICA expenses associated with additional Winchester House positions.

I M R F**Department Purpose**

The Illinois Municipal Retirement Fund (I.M.R.F.) is a separate property tax levy that provides the employer share for the county employees' pension program. The 2004 rates for the employer are 9.49% for regular members, and 19.32% for Sheriff law enforcement members. In previous years the County benefited from an over funding status and the contribution rate for regular members averaged less than 1%. The over funding status has been eliminated and does not exist for FY 2004. All County contributions are paid from this fund with the exception of enterprise and agency fund employees.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,376	1,091,951	3,279,584	Taxes	12,878,354
0	0	0	Intergovernmental	0
229,374	46,513	75,000	Interest	40,500
1,898	2,020	1,000	Miscellaneous	1,500
232,648	1,140,484	3,355,584	Total Revenues	12,920,354

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
3,673,158	3,451,142	3,600,678	Contractuals	12,929,654
3,673,158	3,451,142	3,600,678	Total Expenditures	12,929,654

Use of Cash**9,300****Significant Changes**

IMRF expenses associated with new Information Technology position.

LIABILITY INSURANCE

Department Purpose

Provides fund for use of proceeds collected from the liability insurance tax levy. Amounts collected are transferred to the Risk Care Management Program (Fund 460).

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,515,620	2,729,972	6,050,000	Taxes	5,000,000
1,262	0	0	Interest	0
1,516,882	2,729,972	6,050,000	Total Revenues	5,000,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,400,000	2,790,624	6,050,000	Contractuals	5,000,000
1,400,000	2,790,624	6,050,000	Total Expenditures	5,000,000

Use of Cash

0

Significant Changes

PUBLIC BLDG RENT LEASE**Department Purpose**

Public Building Rent is a separate property tax fund used solely to pay for the lease agreement between the County and the Public Building Commission. The lease, which currently expires in the year 2004, is for the area and structures known as "courthouse square" and the Robert H. Babcox Justice Center. Final principal and interest payments on bonds are due in June 2005, thus requiring some build up of interest until that payment is due.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
10,274,330	10,374,176	10,296,807	Taxes	10,564,935
403,231	86,303	80,000	Interest	50,000
10,677,561	10,460,479	10,376,807	Total Revenues	10,614,935

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
15,691,434	10,511,556	10,543,755	Contractuals	10,752,525
15,691,434	10,511,556	10,543,755	Total Expenditures	10,752,525

Use of Cash**137,590****Significant Changes**

VETERANS ASSISTANCE COMMISSION

Department Purpose

The Veterans Assistance Commission provides emergency aid and services to military veterans and their families that reside in Lake County and who qualify for this assistance under the guidelines established by Public Aid and the Lake County Veteran's Assistance Commission.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	3	3	3
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	11,523
I.M.R.F.	1,431
H-L-D INS.	0
Liability Ins.	1,657
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
336,861	545,997	338,650	Taxes	237,966
18,894	6,123	5,000	Interest	9,000
27,181	25,649	25,000	Miscellaneous	22,000
382,936	577,769	368,650	Total Revenues	268,966

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
144,778	152,073	159,471	Personal Services	162,568
1,587	2,090	5,600	Commodities	5,600
286,123	254,948	289,850	Contractuals	293,301
4,451	0	0	Capital Outlay	0
436,939	409,111	454,921	Total Expenditures	461,469

Use of Cash

192,503

Significant Changes

HULSE DETENTION CENTER

Department Purpose

The detention center is a unit within the Division of Juvenile Court Services. This unit is responsible for operating and managing the day-to-day operations of the 48-bed juvenile facility. This secure detention facility provides multi-faceted services, such as educational, medical, treatment and special services. This facility also has a front-end section that provides juvenile intake (or screening) for all law enforcement agencies in Lake County.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	74	74	74
Part-Time	7	7	7

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	253,682
I.M.R.F.	31,503
H-L-D INS.	0
Liability Ins.	36,477
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
2,021,275	2,002,036	1,762,008	Taxes	1,742,007
10,489	4,550	10,000	Charge for Services	5,000
2,481,100	2,350,140	2,272,853	Intergovernmental	2,122,958
45,003	28,296	35,000	Interest	37,500
67,443	51,615	65,000	Miscellaneous	237,000
4,625,310	4,436,637	4,144,861	Total Revenues	4,144,465

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
3,071,784	3,241,926	3,474,228	Personal Services	3,524,084
143,928	168,994	196,825	Commodities	167,700
798,562	915,346	1,013,325	Contractuals	1,098,734
98,546	98,454	21,000	Capital Outlay	50,500
4,112,820	4,424,720	4,705,378	Total Expenditures	4,841,018

Use of Cash

696,553

Significant Changes

STORMWATER MANAGEMENT

Department Purpose

Reduce existing flood damage potential and other drainage-related problems through a systematic and sustained effort. Prevent any further degradation of surface water quality and reduce existing pollutant levels. Ensure that new development does not increase existing problems or create new ones. Promote the orderly development of land and water resources and conserve the beneficial functions of natural streams, wetlands and floodplains.

Provide technical assistance and coordinate the efforts of the 90 agencies, jurisdictions and other groups with stormwater related responsibilities. Develop detailed, comprehensive watershed management plans for each of the 26 sub-watersheds with cost-share partners and based on updated topographic data, hydrology and hydraulic modeling and field inventories.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	18	18	18
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	85,790
I.M.R.F.	10,654
H-L-D INS.	0
Liability Ins.	12,336
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,515,872	1,638,021	1,645,496	Taxes	1,680,007
164,314	305,039	290,000	Charge for Services	300,000
23,421	613,042	1,460,785	Intergovernmental	83,000
54,727	4,968	25,000	Interest	5,000
101,185	44,166	2,210	Miscellaneous	2,252
1,859,519	2,605,236	3,423,491	Total Revenues	2,070,259

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
947,703	1,082,534	1,230,550	Personal Services	1,241,146
36,257	37,970	140,562	Commodities	84,600
800,868	1,366,084	2,997,057	Contractuals	727,513
71,590	1,272,816	230,280	Capital Outlay	17,000
1,856,418	3,759,404	4,598,449	Total Expenditures	2,070,259

Use of Cash

0

STORMWATER MANAGEMENT**Significant Changes**

- * We had less equipment purchase needs so, under this Statues Quo/property tax capped budget, we were able to put more funds toward projects.
- * In addition to the Statue Quo budget, we are requesting \$52,000 for the second and final installment toward the 2-year stream gauge project approved last year.
- * Concurrent with this Statue Quo budget is our CCIP proposal for 4 projects all of which are on the 5-year CCIP Plan.
- * All of our project funding requests are, as in the past, leveraging significant funding from other sources.

COUNTY BRIDGE TAX**Department Purpose**

One of 3 funds used for the construction program of the Division of Transportation, along with the Matching and Motor Fuel Tax. It is a real estate tax fund restricted to "drainage" items such as bridges, culverts, curbs, ditches, drains and engineering associated features. Funds are also used to meet the joint bridge funding duties of the County. Projects are individually appropriated by the County Board throughout the year.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
2,021,163	2,184,028	2,268,394	Taxes	2,385,660
24,519	484,661	886,400	Intergovernmental	833,500
199,047	78,968	80,000	Interest	60,000
2,244,729	2,747,657	3,234,794	Total Revenues	3,279,160

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
59,645	9,357	61,175	Contractuals	61,175
2,023,099	2,191,574	7,053,213	Capital Outlay	3,594,525
2,082,744	2,200,931	7,114,388	Total Expenditures	3,655,700

Use of Cash**376,540****Significant Changes**

Implements year 2004 of the proposed 2003-2008 5-year Highway Improvement Program.

MATCHING TAX**Department Purpose**

One of 3 funds used for the construction program of the Division of Transportation, along with the Bridge and Motor Fuel Tax. It is a real estate tax fund available for general highway construction and engineering. Projects are individually appropriated by the County Board for each project throughout the year.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
4,884,618	5,278,068	5,481,951	Taxes	5,563,206
259,240	608,668	2,391,200	Intergovernmental	4,145,100
337,893	201,028	195,000	Interest	150,000
5,481,751	6,087,764	8,068,151	Total Revenues	9,858,306

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
94,412	38,433	101,950	Contractuals	101,950
3,335,450	3,660,395	20,291,438	Capital Outlay	11,269,550
3,429,862	3,698,828	20,393,388	Total Expenditures	11,371,500

Use of Cash**1,513,194****Significant Changes**

Implements year 2004 of the proposed 2003-2008 5-year Highway Improvement Program.

Fund is used to provide the match toward the Lake County Intelligent Transportation System Program.

DIVISION OF TRANSPORTATION

Department Purpose

The Highway Tax is used to fund the operational costs of the Division of Transportation, engineering support for the highway construction program and for the office of County Engineer. The Division of Transportation is responsible for operating the 285 miles of the designated highway system including roads, bridges, culverts, bikepaths, traffic signals and traffic control devices. The Division of Transportation is also responsible for township Motor Fuel Tax coordination, maintenance of the County vehicle fleet, county subdivision ordinance review for roads and local federal transportation aid project coordination.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	120	120	120
Part-Time	18	20	20

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	576,233
I.M.R.F.	71,558
H-L-D INS.	1,104,000
Liability Ins.	82,857
Central Services	347,379
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
10,105,591	8,190,264	8,372,000	Taxes	10,594,910
1,451,848	1,437,765	1,330,500	Charge for Services	1,255,000
109,112	374,129	361,564	Intergovernmental	332,757
218,410	106,137	115,000	Interest	112,500
142,799	255,279	187,049	Miscellaneous	108,126
12,027,760	10,363,574	10,366,113	Total Revenues	12,403,293

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
6,662,740	7,104,752	7,709,384	Personal Services	8,018,960
1,677,256	1,503,924	1,641,682	Commodities	1,509,100
1,865,063	1,857,005	1,967,637	Contractuals	2,114,964
1,300,947	1,032,835	1,260,224	Capital Outlay	760,269
11,506,006	11,498,516	12,578,927	Total Expenditures	12,403,293

Use of Cash

0

Significant Changes

HEALTH DEPARTMENT

Department Purpose

Established by referendum in 1956, the Health Department is governed by a 12 member appointed Board of Health. The Health Department provides a wide array of preventive and environmental health services, including outpatient medical, dental, and mental health services. Successful grantsmanship efforts have allowed the Lake County Health Department to maximize state and federal funding, which, with a strong commitment to fee-for-services has, over time, further reduced the need for increased property taxes.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	600	596	646
Part-Time	156	226	184

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	2,145,316
I.M.R.F.	266,412
H-L-D INS.	0
Liability Ins.	308,477
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
13,137,954	10,556,347	13,536,000	Taxes	16,839,546
11,983,047	13,103,308	13,776,744	Charge for Services	13,925,915
61,995	53,164	59,200	Licenses and Permits	58,000
38,081	39,559	40,000	Fines and Forfeitures	37,500
12,853,091	14,369,531	17,158,613	Intergovernmental	15,305,728
453,553	194,214	235,000	Interest	240,000
346,471	1,324,536	364,518	Miscellaneous	238,852
38,874,192	39,640,659	45,170,075	Total Revenues	46,645,541

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
26,208,819	27,475,358	32,043,651	Personal Services	32,603,697
1,672,808	1,763,923	1,922,238	Commodities	1,982,315
8,896,967	10,221,551	10,503,425	Contractuals	10,978,629
1,252,370	1,852,030	3,472,232	Capital Outlay	1,080,900
38,030,964	41,312,862	47,941,546	Total Expenditures	46,645,541

Use of Cash

0

HEALTH DEPARTMENT

Significant Changes

WINCHESTER HOUSE**Department Purpose**

The purpose of Winchester House is to provide health care for the disabled and senior residents of Lake County, in addition to Long Term Care, Short Term Rehabilitation, and counseling for seniors and their families. All services are provided at the 360 bed skilled facility.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	352	353	353
Part-Time	14	13	13

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	978,233
I.M.R.F.	121,480
H-L-D INS.	0
Liability Ins.	140,661
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
84	363,984	2,456,602	Taxes	3,138,270
4,691,704	4,124,996	4,197,900	Charge for Services	5,171,928
10,034,111	9,404,309	11,595,726	Intergovernmental	10,886,008
90,992	21,141	40,000	Interest	75,000
27,034	78,541	77,750	Miscellaneous	80,996
14,843,925	13,992,971	18,367,978	Total Revenues	19,352,202

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
11,056,179	11,517,993	12,170,040	Personal Services	12,425,505
2,349,417	2,420,767	2,416,310	Commodities	2,411,189
3,311,207	3,509,188	3,858,130	Contractuals	4,351,877
475,061	210,182	364,649	Capital Outlay	159,031
17,191,864	17,658,130	18,809,129	Total Expenditures	19,347,602

Use of Cash**0**

WINCHESTER HOUSE**Significant Changes**

Increase Personnel Services \$55,400 to fund Nursing Registry by reducing Nursing Overtime \$144,600 and increasing Nursing Registry Salaries by \$200,000.

Reduced Nursing Temporary Services in Contractual Services by \$60,000 to fund Nursing Registry.

TUBERCULOSIS CLINIC

Department Purpose

The Lake County Tuberculosis Clinic is the arm of county government that provides surveillance and control of the disease tuberculosis. The rules and regulations of the Illinois Department of Health and recommendations from the Centers of Disease Control are followed in screening procedures, prescribing appropriate therapy, and reporting as required.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	6	6	6
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	22,293
I.M.R.F.	2,768
H-L-D INS.	0
Liability Ins.	3,206
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
336,917	182,013	302,437	Taxes	509,007
0	0	0	Intergovernmental	30,209
28,371	6,688	12,000	Interest	6,000
0	0	0	Miscellaneous	15,252
365,288	188,701	314,437	Total Revenues	560,468

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
279,696	274,643	230,381	Personal Services	243,233
69,690	63,441	120,470	Commodities	85,000
176,793	243,279	226,827	Contractuals	212,235
7,745	0	48,959	Capital Outlay	20,000
533,924	581,363	626,637	Total Expenditures	560,468

Use of Cash

0

Significant Changes

LAW LIBRARY**Department Purpose**

To provide legal references, resources and services in support of the Lake County legal community and the citizens of Lake County.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	3	3	3
Part-Time	4	4	4

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
223,358	237,469	225,000	Charge for Services	230,000
0	13,175	0	Intergovernmental	0
1,602	772	0	Interest	750
12,624	11,833	32,500	Miscellaneous	35,000
237,584	263,249	257,500	Total Revenues	265,750

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
77,011	79,022	100,120	Personal Services	104,931
150,215	159,593	101,300	Commodities	111,425
12,474	9,812	54,017	Contractuals	66,877
0	0	5,000	Capital Outlay	5,000
239,700	248,427	260,437	Total Expenditures	288,233

Use of Cash**22,483****Significant Changes**

PROBATION SERVICES FEE

Department Purpose

Statutorily authorized fees paid by adult and juvenile probationers. Funds provide equipment and services for adult and juvenile probation services.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
0	0	0	Charge for Services	0
68,469	29,533	30,000	Interest	22,250
841,745	689,755	800,000	Miscellaneous	800,000
910,214	719,288	830,000	Total Revenues	822,250

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
34,934	76,905	95,632	Commodities	64,237
501,320	411,176	1,246,393	Contractuals	1,293,000
39,893	99,147	117,399	Capital Outlay	77,000
576,147	587,228	1,459,424	Total Expenditures	1,434,237

Use of Cash

611,987

Significant Changes

Probation Service Fees will continue to be used to off-set benefit costs of probation officers. This practice began in FY2003 due to a decrease in reimbursement from the State of Illinois.

COURT AUTOMATION

Department Purpose

Statutorily authorized "user fee" paid by those filing cases or having their matters heard by the Circuit Court. The revenue generated is used to enhance the record keeping and reporting capabilities of the Circuit Clerk. The fees are collected by the Clerk and deposited with the Treasurer in a separate interest bearing account. Expenditures must be approved by both the Circuit Clerk and the Chief Judge. This fund supports the enhancement of office operations without property tax dollars.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	6	6	6
Part-Time	1	1	1

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
699,448	697,459	725,000	Charge for Services	690,000
28,344	10,793	12,000	Interest	7,500
540	349	0	Miscellaneous	0
728,332	708,601	737,000	Total Revenues	697,500

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
303,746	348,911	343,795	Personal Services	368,606
21,244	0	25,750	Commodities	7,750
276,645	273,178	338,777	Contractuals	400,635
189,626	96,851	207,630	Capital Outlay	102,000
791,261	718,940	915,952	Total Expenditures	878,991

Use of Cash

181,491

Significant Changes

RECORDER AUTOMATION

Department Purpose

Statutorily authorized fee with proceeds used to improve the capabilities of the Recorder of Deeds office through the application of new technology.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	7	7	7
Part-Time	1	1	1

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
584,059	736,141	525,000	Charge for Services	600,000
124,330	39,362	50,000	Interest	22,500
708,389	775,503	575,000	Total Revenues	622,500

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
163,862	298,808	408,535	Personal Services	389,771
9,926	19,344	26,498	Commodities	15,000
502,458	1,005,323	1,184,611	Contractuals	1,021,906
7,440	45,065	29,983	Capital Outlay	50,000
683,686	1,368,540	1,649,627	Total Expenditures	1,476,677

Use of Cash

854,177

Significant Changes

ASSET FORFEITURE ACCOUNT

Department Purpose

Fund established for the receipt and expenditure of monies obtained by the State's Attorney from the criminal forfeiture of assets.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
39,980	43,519	45,000	Charge for Services	40,000
0	0	0	Interest	2,000
15,274	0	15,000	Miscellaneous	1,000
55,254	43,519	60,000	Total Revenues	43,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
59,355	53,084	86,240	Contractuals	65,098
0	0	0	Capital Outlay	0
59,355	53,084	86,240	Total Expenditures	65,098

Use of Cash

22,098

Significant Changes

TAX SALE AUTOMATION FUND

Department Purpose

Supported by a statutorily authorized \$10 fee charged at the annual tax sale. The proceeds are used to fund automation of the Treasurer's Office.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
30,960	34,560	29,000	Taxes	27,000
3,303	1,929	1,500	Interest	2,250
1,320	15,193	12,000	Miscellaneous	10,000
35,583	51,682	42,500	Total Revenues	39,250

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
0	0	0	Commodities	800
21,450	8,998	26,000	Contractuals	12,000
0	2,500	25,000	Capital Outlay	6,200
21,450	11,498	51,000	Total Expenditures	19,000

Use of Cash

0

Significant Changes

COURT DOCUMENT STORAGE FUND

Department Purpose

Proceeds from the statutorily authorized fee administered by the Circuit Court Clerk. The Circuit Clerk will utilize these funds for implementing imaging technology of court documents, and any other cost related to the processing of circuit clerk records.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	16	16	16
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
176,290	107,893	120,000	Interest	75,000
690,310	682,067	600,000	Miscellaneous	650,000
866,600	789,960	720,000	Total Revenues	725,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
246,459	246,182	312,005	Personal Services	409,445
0	0	0	Commodities	0
51,217	56,042	723,284	Contractuals	769,445
132,300	0	150,000	Capital Outlay	150,000
429,976	302,224	1,185,289	Total Expenditures	1,328,890

Use of Cash

603,890

Significant Changes

SOLID WASTE MANAGEMENT TAX

Department Purpose

The proceeds from the Solid Waste Management Tax on local landfill operations (surcharge fees) are placed in this fund. The funding of the Solid Waste Agency of Lake County (SWALCO) operations and the partial funding of the Landfill Inspection Program conducted by the Lake County Health Department are supported by this fund.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,210,931	1,381,238	1,400,000	Charge for Services	1,400,000
256,370	65,524	90,000	Interest	40,000
1,467,301	1,446,762	1,490,000	Total Revenues	1,440,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
2,297,506	2,704,635	2,045,000	Contractuals	2,045,000
2,297,506	2,704,635	2,045,000	Total Expenditures	2,045,000

Use of Cash

605,000

Significant Changes

VITAL RECORDS AUTOMATION FEE

Department Purpose

Fund established for the automation, storage and retrieval of vital records in the County Clerk's Office.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	3	3	3
Part-Time	1	1	1

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
81,777	82,159	85,000	Charge for Services	85,000
14,450	6,043	6,000	Interest	5,000
0	0	0	Miscellaneous	0
96,227	88,202	91,000	Total Revenues	90,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
30,416	80,150	103,340	Personal Services	102,975
1,068	0	1,500	Commodities	1,500
12,318	21,715	36,341	Contractuals	49,786
15,723	2,769	10,600	Capital Outlay	0
59,525	104,634	151,781	Total Expenditures	154,261

Use of Cash

64,261

Significant Changes

GIS AUTOMATION FEE

Department Purpose

Statutorily authorized fees paid when recording documents. Fees are to be used to fund Geographic Information System activities.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
365,336	491,014	350,000	Charge for Services	400,000
365,336	491,014	350,000	Total Revenues	400,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
0	0	20,000	Commodities	20,000
358,166	300,000	330,000	Contractuals	360,000
0	12,400	12,400	Capital Outlay	20,000
358,166	312,400	362,400	Total Expenditures	400,000

Use of Cash

0

Significant Changes

CHILDREN'S WAITING ROOM FUND

Department Purpose

\$4 fee placed on every civil filing pursuant to Public Act 89-717 for the purpose of maintaining a children's waiting room (Kid's Korner) for children whose parents are attending a court hearing as a litigant or witness.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	2	2	2
Part-Time	1	1	1

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	5,436
I.M.R.F.	675
H-L-D INS.	0
Liability Ins.	782
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
89,637	95,390	90,000	Charge for Services	95,000
4	0	0	Miscellaneous	0
89,641	95,390	90,000	Total Revenues	95,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
59,174	72,461	78,247	Personal Services	74,397
1,954	2,520	3,400	Commodities	3,000
9,060	11,574	22,823	Contractuals	40,246
0	0	0	Capital Outlay	0
70,188	86,555	104,470	Total Expenditures	117,643

Use of Cash

22,643

Significant Changes

HEALTH, LIFE & DENTAL INSUR**Department Purpose**

This is an internal service fund for the County's health, life, and dental benefit programs. Premium income is received from all County operations to finance health and dental claim payments and associated expenses. The fund covers 2,700 employees and retirees. It should be noted that retirees reimburse the County at full cost.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.
I.M.R.F.
H-L-D INS.
Liability Ins.
Central Services
Indirect Costs
Radio Costs
Vehicle Costs

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
0	0	0	Interest	0
16,425,786	18,792,289	22,944,912	Miscellaneous	25,980,482
16,425,786	18,792,289	22,944,912	Total Revenues	25,980,482

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
16,745,319	19,034,999	21,003,600	Contractuals	25,950,150
16,745,319	19,034,999	21,003,600	Total Expenditures	25,950,150

Use of Cash**0****Significant Changes**

Includes plan changes & increases in contributions from the County, current employees, retirees, and COBRA.

RISK CARE MANAGEMENT

Department Purpose

This is an internal service fund established in accordance with generally accepted accounting principles for the operation of the County's Risk Management Program and its associated costs. The proceeds of the Liability Tax Fund are transferred to this fund.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	5	5	5
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	29,608
I.M.R.F.	3,677
H-L-D INS.	0
Liability Ins.	4,257
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
166,867	31,856	38,508	Intergovernmental	33,000
1,110,803	328,585	450,000	Interest	200,000
1,798,246	3,101,620	6,337,800	Miscellaneous	5,325,000
3,075,916	3,462,061	6,826,308	Total Revenues	5,558,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
368,390	455,849	420,883	Personal Services	435,113
29,658	28,403	66,495	Commodities	26,500
4,268,004	8,463,993	6,217,301	Contractuals	6,167,753
14,036	17,126	22,500	Capital Outlay	940
4,680,088	8,965,371	6,727,179	Total Expenditures	6,630,306

Use of Cash

1,072,306

Significant Changes

SERIES ORD SYSTEM PUB WORKS

Department Purpose

Enterprise Fund responsible for the operation and maintenance of the County's Waterworks and Sewerage System. The System consists of four wastewater treatment facilities, three regional interceptor sewer networks and 13 public water supplies. The budget also includes numerous capital improvement projects on several systems. The largest single construction project is the planned expansion of the Vernon Hills - NCT wastewater treatment facility and the associated \$16,000,000 revenue bond issue.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	104	104	104
Part-Time	20	20	18

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
32,869,730	32,454,202	31,400,000	Charge for Services	33,250,000
3,109,433	1,481,659	850,000	Interest	1,000,000
1,088,166	3,204,302	17,300,500	Miscellaneous	987,200
37,067,329	37,140,163	49,550,500	Total Revenues	35,237,200

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
5,137,801	5,526,526	6,179,789	Personal Services	6,196,393
1,113,045	1,140,629	1,384,000	Commodities	1,458,500
14,735,805	16,394,475	16,822,714	Contractuals	19,149,591
4,232,159	3,076,366	25,388,000	Capital Outlay	26,085,000
7,388,233	7,440,040	8,144,800	Debt Services	8,678,800
32,607,043	33,578,036	57,919,303	Total Expenditures	61,568,284

Use of Cash

26,331,084

SERIES ORD SYSTEM PUB WORKS**Significant Changes**

The proposed budget includes the completion of the Vernon Hills-NCT wastewater treatment plant expansion project as a 'carryover" item under the 6014 organization. It was assumed that construction would begin in the fourth quarter of FY2003 and continue through FY2004. It was also assumed that the corresponding \$15 million revenue bond issue would occur in the fourth quarter of FY2003 with the proceeds credited to a construction account. Therefore, all expenses during FY2004 will be paid with cash-on-hand from the construction account. This activity tends to distort the FY2003 revenues and FY2003 expenditures, if the project follows the assumed schedule.

COUNTY MOTOR FUEL TAX**Department Purpose**

One of 3 funds used for the construction program of the Division of Transportation, along with the Bridge and Matching Tax. It is supported by the County's share of the state collected tax on gasoline. It is available for general highway construction and engineering. Funds are also used to purchase maintenance materials (signs, for example). Projects are individually appropriated by the County Board throughout the year.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
10,949,571	20,976,388	12,535,474	Intergovernmental	14,695,284
134,709	31,670	100,000	Interest	450,000
0	0	0	Miscellaneous	0
11,084,280	21,008,058	12,635,474	Total Revenues	15,145,284

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
1,307,069	987,358	1,470,000	Commodities	1,475,000
190,649	0	210,000	Contractuals	0
5,837,480	7,441,061	46,044,307	Capital Outlay	17,008,400
7,335,198	8,428,419	47,724,307	Total Expenditures	18,483,400

Use of Cash**3,338,116****Significant Changes**

Implements year 2004 of the proposed 2003-2008 5-year Highway Improvement Program.

E.T.S. BONDS-SERIES 1995**Department Purpose**

The fund was established for the purpose of paying a part of the cost of improvements to the emergency telephone (911) system of the county and authorizing and providing for the issue of \$2,500,000 Debt Certificates on behalf of the Lake County Emergency Telephone System Board.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
0	0	0	Intergovernmental	511,915
0	0	0	Interest	30,000
0	0	0	Miscellaneous	0
0	0	0	Total Revenues	541,915

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
0	0	34,398	Contractuals	0
0	0	2,455,318	Capital Outlay	0
0	0	255,836	Debt Services	511,915
0	0	2,745,552	Total Expenditures	511,915

Use of Cash

0

Significant Changes

FY 2004 Budget Overview**Fund 710 Agency 710****EDUCATIONAL SERVICES****Department Purpose**

Legislation was enacted which places the Educational Service Region program under the direct supervision of the Regional Superintendent of Schools beginning August 1, 1995.

The Regional Superintendent has asked to continue the necessary budgetary accounts and payroll for the Educational Services Program on the County's financial systems, the costs for which shall be funded by non-County sources of revenue provided by the Regional Superintendent.

The Regional Superintendent of Schools office is responsible for the following activities: Alternative School, Bus Driver Training, Project Pass, Reading Recovery, Teacher Certification, Truancy Services and Work Permits.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	15	15	15
Part-Time	0	0	0

Total 2003 Suport Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
939,014	983,503	1,574,722	Miscellaneous	826,000
939,014	983,503	1,574,722	Total Revenues	826,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
822,407	837,746	1,238,388	Personnel Services	680,000
116,607	145,536	336,334	Contractuals	146,000
939,014	983,282	1,574,722	Total Expenditures	826,000

Grant is fully funded.

5 positions remain vacant due to reduction in State funding.

The Information on this grant is for informational purposes only. It is not considered part of the County budget.

FY 2004 Budget Overview**Fund 716 Agency 716****TRUANT ALTERNATIVE PROGRAM****Department Purpose**

This program, available to all schools in Lake County, focuses on intervention for specific students referred by schools and prevention programs, such as parent training and mentoring. The Regional Superintendent of Schools administers this truancy/dropout prevention program funded by the Illinois State Board of Education.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	5	5	5
Part-Time	0	0	0

Total 2003 Support Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
225,354	230,913	397,402	Miscellaneous	216,100
225,354	230,913	397,402	Total Revenues	216,100

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
197,993	202,283	301,201	Personnel Services	172,000
27,361	31,890	96,201	Contractuals	44,100
225,354	234,173	397,402	Total Expenditures	216,100

Grant is fully funded.

The Information on this grant is for informational purposes only. It is not considered part of the County budget.

FY 2004 Budget Overview**Fund 717 Agency 717****READING RECOVERY PROJECT****Department Purpose**

The Regional Superintendent of Schools administers the Reading Recovery program funded by the Illinois State Board of Education.

Reading Recovery, an early prevention program for first grade students has proven to be an effective program in five countries, and is currently being used in Australia, Canada, New Zealand, the United Kingdom, and the United States. The program enables teachers to be involved in long term staff development as well as in a network of cooperation with innovative teachers, trainers, and university educators. It enables students to get off to a strong educational start without need for remediation.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	2	2	2
Part-Time	0	0	0

Total 2003 Support Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
158,272	134,156	151,909	Miscellaneous	89,355
158,272	134,156	151,909	Total Revenues	89,355

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
142,795	119,185	125,905	Personnel Services	75,604
15,477	14,970	26,004	Contractuals	13,751
158,272	134,155	151,909	Total Expenditures	89,355

Grant is fully funded.

1 position remains vacant due to reduction in State funding.

The Information on this grant is for informational purposes only. It is not considered part of the County budget.

FY 2004 Budget Overview**Fund 719 Agency 719****EARLY SERVICE PROGRAM****Department Purpose**

The Early Service Program began in March 1985 as a grant-funded program sponsored by the Illinois Juvenile Justice Commission. It provides community-based services to "pre-serious delinquent youths" who have been referred to the juvenile court in Lake County. It has supplemented the existing efforts of the Juvenile Division by providing services for delinquent youths that are not involved in the formal adjudication process. The goal of the program includes the reduction of delinquency through the early application of services. Funding provides for community-based and family-focused contractual services for youth, office and operational supplies, postage, training, and mileage.

Funding Source: Illinois Department of Human Services

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
114,670	118,069	191,433	Intergovernmental	113,400
114,670	118,069	191,433	Total Revenues	113,400

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
2,210	3,262	4,986	Commodities	1,800
112,461	114,808	186,447	Contractuals	111,600
114,671	118,070	191,433	Total Expenditures	113,400

Grant is fully funded.

Beginning in FY2004, this grant will become part of the Circuit Courts budget. As part of the County's implementation of a new financial and human resource management system (Enterprise Resource Planning, ERP) a new chart of accounts is being created. Expenses associated with this program will become a division within the Circuit Courts with offsetting revenue posted to the same division.

FY 2004 Budget Overview

Fund 722 Agency 722

CHILD SUPPORT ENFORCEMENT

Department Purpose

This program, administered by the State's Attorney's Office is a state contract with the Illinois Department of Public Aide. The program handles child support enforcement matters for the State of Illinois for all custodial parents on public assistance and any custodial parent who seeks assistance in collecting child support.
11 positions accounted for in Fund 722.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	11	11	11
Part-Time	0	0	0

Total 2003 Support Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
666,261	715,942	715,138	Intergovernmental	695,900
666,261	715,942	715,138	Total Revenues	695,900

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
494,610	535,296	857,410	Personnel Services	457,271
3,346	6,601	2,400	Commodities	2,400
168,304	174,042	236,229	Contractuals	236,229
666,260	715,939	1,096,039	Total Expenditures	695,900

Grant overmatch: \$160,000.

The 2003 modified expense budget includes the carry-over of unexpended 2002 funds.

Beginning in FY2004, this grant will become part of the State's Attorney's Office (SAO) budget. As part of the County's implementation of a new financial and human resource management system (Enterprise Resource Planning, ERP) a new chart of accounts is being created. Expenses associated with this program will become a division within the SAO with offsetting revenue posted to the same division.

COMMUNITY DEVELOPMENT BLOCK GRANT

Department Purpose

The Community Development Block Grant program provides funds for community development activities including, but not limited to, public facility and handicapped accessibility improvement, housing activities, economic development and job training programs, and public service activities. Funds are applied for and received annually from the US Department of Housing and Urban Development as an entitlement jurisdiction. The Consolidated Plan is approved by the County Board.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time			
Part-Time			
Total 2003 Support Costs Not in Agency Budget			
F.I.C.A.			
I.M.R.F.			
H-L-D INS.			
Liability Ins.			
Central Services			
Indirect Costs			
Radio Costs			
Vehicle Costs			

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
2,369,595	3,793,198	2,895,000	Intergovernmental	2,895,000
2,369,595	3,793,198	2,895,000	Total Revenues	2,895,000

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
2,369,592	3,793,197	11,853,566	Contractuals	2,895,000
2,369,592	3,793,197	11,853,566	Total Expenditures	2,895,000

Grant is fully funded.

The 2003 modified budget includes the carry-over of numerous projects from prior years.

Note:

Beginning in FY2004, the Community Development Block Grant Fund (723) will be one component of a new Fund (740) titled "HUD Grants".

FY 2004 Budget Overview**Fund 732 Agency 732****HOME PROGRAM****Department Purpose**

The HOME Investment Partnership Program provides funds for the construction or rehabilitation of single- or multi-family housing units, principally for low- and moderate-income residents or for special needs housing. Funds are applied for and received annually from the US Department of Housing and Urban Development as an entitlement jurisdiction. The Consolidated Plan is approved by the County Board.

Personnel

<u>Year End Actual</u>		<u>Approved</u>
2002	2003	2004
Full-Time		
Part-Time		
Total 2003 Support Costs Not in Agency Budget		
F.I.C.A.		
I.M.R.F.		
H-L-D INS.		
Liability Ins.		
Central Services		
Indirect Costs		
Radio Costs		
Vehicle Costs		

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
276,553	108,256	0	Intergovernmental	0
828,675	1,229,038	1,510,000	Miscellaneous	1,510,000
1,105,228	1,337,294	1,510,000	Total Revenues	1,510,000

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
1,105,228	1,337,294	8,578,868	Contractuals	1,510,000
1,105,228	1,337,294	8,578,868	Total Expenditures	1,510,000

Grant is fully funded.

The 2003 modified budget includes the carry-over of numerous projects from prior years.

Note:

Beginning in FY2004, the HOME Program Grant Fund (732) will be one component of a new Fund (740) titled "HUD Grants".

FY 2004 Budget Overview**Fund 734 Agency 734****SUPPORTIVE HOUSING PROGRAM****Department Purpose**

Supportive Housing Program assists homeless individuals and families through a Continuum of Care Homeless Assistance SuperNOFA grant. The SHP Program provides funds for acquisition, rehabilitation, leasing, supportive services, operating, and administrative costs of transitional housing programs for the homeless and permanent housing for homeless persons with disabilities. Funds are applied for annually through a nation-wide competitive process from the US Department of Housing and Urban Development.

Personnel

<u>Year End Actual</u>		<u>Approved</u>
2002	2003	2004
Full-Time		
Part-Time		
Total 2003 Support Costs Not in Agency Budget		
F.I.C.A.		
I.M.R.F.		
H-L-D INS.		
Liability Ins.		
Central Services		
Indirect Costs		
Radio Costs		
Vehicle Costs		

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
548,546	885,839	1,800,000	Intergovernmental	1,500,000
0	0	0	Miscellaneous	0
548,546	885,839	1,800,000	Total Revenues	1,500,000

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
548,547	885,839	5,309,077	Contractuals	1,500,000
548,547	885,839	5,309,077	Total Expenditures	1,500,000

Grant is fully funded.

The 2003 modified budget includes the carry-over of numerous projects from prior years.

Note:

Beginning in FY2004, the Supportive Housing Program Grant Fund (734) will be one component of a new Fund (740) titled "HUD Grants".

FY 2004 Budget Overview**Fund 735 Agency 735****MULTI-JURISDICTIONAL DRUG PROSECUTION GRANT****Department Purpose**

The Multi Jurisdictional Drug Prosecution Grant program deters drug-related crime through criminal investigations and prosecutions; increases the State's Attorney's Offices cooperative efforts with local, state and federal law enforcement agencies; and engages the staff on its grant to act as prosecutorial liaisons for police training, legal updates, and case-related issues involving community drug-related prosecutions.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	7	7	7
Part-Time	0	0	0

Total 2003 Support Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
342,788	371,800	256,072	Miscellaneous	256,072
342,788	371,800	256,072	Total Revenues	256,072

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
331,208	336,264	404,139	Personnel Services	256,072
11,582	35,536	0	Contractuals	0
342,790	371,800	404,139	Total Expenditures	256,072

Grant overmatch: \$175,814.

2003 Grant was modified with a nine month extension.

The 2003 modified expense budget includes the carry-over of unexpended 2002 funds.

Beginning in FY2004, this grant will become part of the State's Attorney's Office (SAO) budget. As part of the County's implementation of a new financial and human resource management system (Enterprise Resource Planning, ERP) a new chart of accounts is being created. Expenses associated with this program will become a division within the SAO with offsetting revenue posted to the same division.

FY 2004 Budget Overview**Fund 737 Agency 737****EMERGENCY SHELTER GRANT****Department Purpose**

The Emergency Shelter Grant Program provides funds for the rehabilitation, renovation or conversion of emergency/transitional shelters and for maintenance and operation costs, essential services, and homeless prevention activities for homeless individuals and families. Funds are applied for and received annually from the US Department of Housing and Urban Development as an entitlement jurisdiction.

The Consolidated Plan is approved by the County Board.

Personnel

<u>Year End Actual</u>		<u>Approved</u>
2002	2003	2004
Full-Time		
Part-Time		
Total 2003 Suport Costs Not in Agency Budget		
F.I.C.A.		
I.M.R.F.		
H-L-D INS.		
Liability Ins.		
Central Services		
Indirect Costs		
Radio Costs		
Vehicle Costs		

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
101,138	111,616	100,000	Miscellaneous	100,000
101,138	111,616	100,000	Total Revenues	100,000

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
101,138	111,616	199,000	Contractuals	100,000
101,138	111,616	199,000	Total Expenditures	100,000

Grant is fully funded.

Note:

Beginning in FY2004, the Emergency Shelter Grant Fund (737) will be one component of a new Fund (740) titled "HUD Grants".

FY 2004 Budget Overview

Fund 752 Agency 752

VICTIMS ASSISTANCE HOMICIDE GRANT

Department Purpose

Prosecutor Based Services to Survivors of Homicide Victims. The program provides services to survivors of homicide victims by educating them on the criminal justice process, providing them with support and guidance, referring them to the appropriate social services agencies, keeping them informed of court dates, accompanying them to court, and maintaining communication with family members throughout the court process.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	1	1	1
Part-Time	0	0	0

Total 2003 Support Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud	2004 Approved
7,388	0	0	
26,264	37,041	36,938	
33,652	37,041	36,938	
Total Revenues			36,938

Intergovernmental

Miscellaneous

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud	2004 Approved
33,652	37,041	68,159	
0	0	0	
33,652	37,041	68,159	
Total Expenditures			36,938

Personnel Services

Contractuals

Grant overmatch: \$30,529.

The 2003 modified expense budget includes the carry-over of unexpended 2002 funds.

Beginning in FY2004, this grant will become part of the State's Attorney's Office (SAO) budget. As part of the County's implementation of a new financial and human resource management system (Enterprise Resource Planning, ERP) a new chart of accounts is being created. Expenses associated with this program will become a division within the SAO with offsetting revenue posted to the same division.

FY 2004 Budget Overview**Fund 753 Agency 753****PROSECUTOR BASED VICTIM ASSISTANCE GRANT****Department Purpose**

The Prosecutor Based Victim Assistance Grant program provides early contact services to victims when a case is charged (phone contact and a letter). The counselor is available 24 hours a day, follows the case through bond court and grand jury, educates the victims on the criminal justice process, and refers victims to the appropriate social services agencies.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	1	1	1
Part-Time	0	0	0

Total 2003 Support Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
7,755	0	0	Intergovernmental	0
29,651	39,058	38,774	Miscellaneous	38,774
37,406	39,058	38,774	Total Revenues	38,774

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
37,406	39,058	71,289	Personnel Services	38,774
0	0	0	Contractuals	0
37,406	39,058	71,289	Total Expenditures	38,774

Grant overmatch: \$13,097.

The 2003 modified expense budget includes the carry-over of unexpended 2002 funds.

Beginning in FY2004, this grant will become part of the State's Attorney's Office (SAO) budget. As part of the County's implementation of a new financial and human resource management system (Enterprise Resource Planning, ERP) a new chart of accounts is being created. Expenses associated with this program will become a division within the SAO with offsetting revenue posted to the same division.

FY 2004 Budget Overview**Fund 754 Agency 754****VIOLENT CRIME VICTIM ASSISTANCE GRANT****Department Purpose**

The Violent Crimes Victim Assistance Grant program provides services to victims and witnesses by educating them on the criminal justice process, providing them with support and guidance, referring them to the appropriate social services agencies, keeping them informed of court dates, accompanying them to court, and maintaining communication with family members throughout the court process.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	1	1	1
Part-Time	0	0	0

Total 2003 Support Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
0	0	0	Intergovernmental	0
21,004	28,566	24,660	Miscellaneous	24,660
21,004	28,566	24,660	Total Revenues	24,660

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
21,005	28,566	31,294	Personnel Services	24,660
0	0	0	Contractuals	0
21,005	28,566	31,294	Total Expenditures	24,660

Grant overmatch: \$28,983.

The 2003 modified expense budget includes the carry-over of unexpended 2002 funds.

Beginning in FY2004, this grant will become part of the State's Attorney's Office (SAO) budget. As part of the County's implementation of a new financial and human resource management system (Enterprise Resource Planning, ERP) a new chart of accounts is being created. Expenses associated with this program will become a division within the SAO with offsetting revenue posted to the same division.

FY 2004 Budget Overview**Fund 759 Agency 759****JUVENILE ACCOUNTABILITY BLOCK GRANT****Department Purpose**

Program has been established to develop, administer and maintain accountability-based sanctions and provide intervention programs to identify and redirect delinquent youth; to provide local police departments with a community service program to be used as an alternative to filing the case in court for non-violent first-time offenders; and to handle the increased violent juvenile offender caseload and reduce backlogs.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	4	4	4
Part-Time	0	0	0

Total 2003 Suport Costs Not in Agency Budget

F.I.C.A.

I.M.R.F.

H-L-D INS.

Liability Ins.

Central Services

Indirect Costs

Radio Costs

Vehicle Costs

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
172,530	217,711	184,524	Miscellaneous	177,707
172,530	217,711	184,524	Total Revenues	177,707

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
135,809	182,360	127,807	Personnel Services	127,807
33,372	34,775	67,957	Contractuals	49,900
3,349	576	0	Capital Outlay	0
172,530	217,711	195,764	Total Expenditures	177,707

Grant overmatch: \$51,768 provided by Probation Services Fees and the State's Attorney's Office.

The 2003 modified expense budget includes the carry-over of unexpended 2002 funds.

Beginning in FY2004, this grant will become part of the State's Attorney's Office (SAO) and Circuit Courts budgets. As part of the County's implementation of a new financial and human resource management system (Enterprise Resource Planning, ERP) a new chart of accounts is being created. Expenses associated with this program will become a divisions within the SAO and Circuit Courts budgets, with offsetting revenue posted to both divisions.

FY 2004 Budget Overview

Fund 797 Agency 797

WORKFORCE DEVELOPMENT DEPT GRANTS

Department Purpose

Workforce Development Department contains several grants which self-contain all costs including all fringe benefits for staffing. These grants include: PIC JTPA, WTW and WIA.

Personnel

<u>Year End Actual</u>		<u>Approved</u>
2002	2003	2004
Full-Time		
Part-Time		
Total 2003 Suport Costs Not in Agency Budget		
F.I.C.A.		
I.M.R.F.		
H-L-D INS.		
Liability Ins.		
Central Services		
Indirect Costs		
Radio Costs		
Vehicle Costs		

Revenues

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
2,836,013	3,756,055	4,653,174	Miscellaneous	3,841,348
2,836,013	3,756,055	4,653,174	Total Revenues	3,841,348

Expenditures

2001	2002	2003		2004
Actual	Actual	Mod-Bud		Approved
976,097	1,278,124	0	Personnel Services	1,279,838
4,690	76,036	0	Commodities	18,370
1,841,530	2,366,223	8,267,581	Contractuals	2,604,602
13,697	35,671	0	Capital Outlay	0
2,836,014	3,756,054	8,267,581	Total Expenditures	3,902,810

Grant is fully funded.

The 2003 modified expense budget includes the carry-over of unexpended 2002 funds.

Note:

Beginning in FY2004, the Workforce Development Department Grant Fund (737) will be Fund (750).

KRISVIEW SUBDIVISION

Department Purpose

Sanitary sewer service for Krisview Subdivision. Final Payment in 2015. Krisview is located on IL Rt. 22 west of IL Rt. 21.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
94,901	95,848	97,656	Taxes	97,603
80	0	0	Interest	0
0	0	0	Miscellaneous	0
94,981	95,848	97,656	Total Revenues	97,603

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
600	600	600	Contractuals	600
93,526	91,493	92,282	Debt Services	97,656
94,126	92,093	92,882	Total Expenditures	98,256

Use of Cash

653

Significant Changes

WOODBINE SUBDIVISION**Department Purpose**

Sanitary sewer service for Woodbine Subdivision. Final payment in 2015. Woodbine is located on IL Rt. 21 south of IL Rt. 60.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
62,027	50,811	59,463	Taxes	62,280
6,508	3,112	0	Interest	2,500
0	0	0	Miscellaneous	0
68,535	53,923	59,463	Total Revenues	64,780

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
600	600	600	Contractuals	600
57,791	59,838	58,725	Debt Services	56,194
58,391	60,438	59,325	Total Expenditures	56,794

Use of Cash

0

Significant Changes

LOON LAKE**Department Purpose**

Established for the restoration and maintenance of Loon Lake. This activity is managed by the Lake County Health Department.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
49,601	50,147	50,000	Taxes	50,000
40	0	0	Interest	0
49,641	50,147	50,000	Total Revenues	50,000

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
11,732	10,363	1,000	Commodities	1,000
38,267	35,187	49,000	Contractuals	49,000
0	4,450	0	Capital Outlay	0
49,999	50,000	50,000	Total Expenditures	50,000

Use of Cash**0****Significant Changes**

NE LAKE FACILITY PLAN AREA

Department Purpose

Sanitary sewer service for the North East Facilities Planning Area Old Mill Creek. Extension of Special Taxes, pursuant to a roll contained in 1994 Establishing Ordinance.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
0	0	1,021,952	Taxes	710,446
0	0	0	Interest	0
0	0	1,021,952	Total Revenues	710,446

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
0	0	1,021,952	Contractuals	710,446
0	0	1,021,952	Total Expenditures	710,446

Use of Cash

0

Significant Changes

During FY2003, Neumann Homes prepaid the SSA taxes on several parcels. This prepayment significantly reduces the total annual taxes collected from the remaining parcels within the SSA.

NORTH HILLS SUBDIVISION

Department Purpose

Repayment of bonds for construction of North Hills area sewer system. Final payment in 2016.

Personnel

	<u>Year End Actual</u>		<u>Approved</u>
	2002	2003	2004
Full-Time	0	0	0
Part-Time	0	0	0

Total 2003 Support Costs Not In Agency Budget

F.I.C.A.	0
I.M.R.F.	0
H-L-D INS.	0
Liability Ins.	0
Central Services	0
Indirect Costs	0
Radio Costs	0
Vehicle Costs	0

Revenues

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
78,387	77,232	79,865	Taxes	82,718
70	0	0	Interest	0
0	0	0	Miscellaneous	0
78,457	77,232	79,865	Total Revenues	82,718

Expenditures

2001 Actual	2002 Actual	2003 Mod-Bud		2004 Approved
350	350	350	Contractuals	350
80,301	78,656	81,845	Debt Services	79,865
80,651	79,006	82,195	Total Expenditures	80,215

Use of Cash

0

Significant Changes